

VOL. I.

CIVIL ESTIMATES

1919-20.

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VOL. I.

GENERAL BUDGET ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR

1919-20.

Vol. I.

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GENERAL BUDGET ESTIMATE OF INDIA

vi

FOR THE YEAR 1919-1920.

GENERAL ABSTRACT OF THE REVENUE OF INDIA, IN INDIA AND IN ENGLAND.

HEADS OF REVENUE.	Accounts, 1917-1918.	Budget Estimate, 1918-1919.	Revised Estimate, 1918-1919.	Budget Estimate, 1919-1920.	Increase + Decrease — of Revised, as compared with Budget Estimate, 1918-1919.	Increase + Decrease — of Budget, 1919-1920, as compared with Revised Estimate, 1918-1919.
	£	£	£	£	£	£
Principal Heads of Revenue—						
I.—Land Revenue	21,607,246	22,798,000	20,805,900	22,685,400	—1,992,700	+1,880,500
II.—Opium	3,078,903	3,191,800	3,229,000	3,056,200	—172,800	—172,800
III.—Salt	5,499,437	5,492,200	4,216,800	3,914,300	+724,100	—302,000
IV.—Stamps	5,727,522	5,988,000	5,916,500	6,087,100	—21,500	+180,600
V.—Excise	10,161,706	10,647,000	11,567,900	12,153,800	+930,900	+585,400
VI.—Provincial Rates	28,683	29,200	29,600	34,600	+400	—5,000
VII.—Customs	11,086,583	10,814,400	12,403,200	18,862,400	+1,568,800	+946,200
VIII.—Income Tax	6,909,104	6,885,200	7,820,800	13,554,900	+967,800	+6,284,100
IX.—Forest	2,781,284	2,964,800	3,904,200	3,852,800	+219,900	+445,000
X.—Registration	527,590	542,600	558,900	568,200	+10,700	+14,900
XI.—Tributes from Indian States	597,670	614,600	600,900	618,900	—13,700	+12,400
TOTAL	67,364,733	67,985,900	69,547,600	79,333,500	+2,461,700	+9,835,900
XII.—Interest	2,170,108	3,552,600	3,942,900	3,637,400	+299,300	—205,500
XIII.—Posts and Telegraphs	4,616,690	4,793,800	5,322,900	5,718,800	+540,100	+393,900
XV.—Mint	517,401	376,000	1,676,800	1,356,500	+1,390,800	—320,300
Receipts by Civil Departments—						
XXVI.—Law and Justice—Courts of Law	485,150	440,600	413,700	436,800	—28,900	+23,600
XXVII.—Law and Justice—Jails	879,683	986,200	491,800	418,600	+105,100	—77,700
XXVIII.—Police	183,246	173,000	188,700	129,600	+16,700	—60,100
XXIX.—Posts and Pilotage	1,02,937	108,900	136,500	125,500	+27,600	—11,000
XXX.—Education	330,138	312,800	309,700	324,500	—21,000	+20,800
XXXI.—Medical	22,226	27,500	108,900	104,800	+4,400	—1,100
XXXII.—Sanitation	85,851	29,800	35,200	38,100	+2,900	—8,100
XXXIII.—Agriculture	110,452	144,800	135,900	135,100	—8,400	+29,200
XXXIV.—Scientific and Miscellaneous Departments	325,421	265,500	274,700	226,000	+9,200	—48,700
TOTAL	1,935,364	1,952,100	2,066,800	1,957,500	+150,500	—129,100
Miscellaneous—						
XXXV.—Receipts in aid of Superannuation, etc.	212,653	214,400	223,600	223,900	+9,200	+800
XXXVI.—Stationery and Printing	94,049	98,100	110,000	101,500	+16,900	—5,500
XXXVII.—Exchange	3,145,186	...	4,400,000	1,066,700	+4,400,000	—3,333,800
XXXVIII.—Miscellaneous	1,416,465	987,700	1,190,700	1,162,300	+208,000	—28,400
TOTAL	4,865,356	1,295,200	5,924,300	2,557,400	+4,629,100	—3,366,900
Railways—						
XXXIX.—State Railways (Gross Receipts)	45,947,521	47,000,500	51,058,900	53,881,900	+4,058,400	+2,328,000
Deduct—Working Expenses	20,908,395	28,644,300	24,544,300	20,938,400	—1,500,000	—6,898,100
„ Surplus Profits aid to Companies, etc.	894,404	1,066,600	1,266,800	1,226,600	—200,000	+40,000
Net Receipts	24,047,722	22,889,600	25,248,000	21,221,900	+2,353,400	—4,021,100
XIVIII.—Subsidized Companies (Government share of Surplus Profits and Repayments of Advances of Interest)	98,986	94,100	104,400	151,000	+10,800	+46,600
TOTAL	24,141,708	22,983,700	25,347,400	21,372,900	+2,363,700	—3,974,500
Irrigation—						
XXIX.—Major Works: Direct Receipts	2,990,581	3,092,500	3,182,500	3,226,900	+40,000	+94,400
„ Portion of Land Revenue due to Irrigation	1,768,895	1,921,400	1,937,300	1,959,000	+15,800	+21,700
XXX.—Minor Works and Navigation	804,403	806,500	332,400	326,000	+26,900	—6,400
TOTAL	5,063,879	5,320,400	5,402,200	5,511,900	+51,800	+109,700
Other Public Works—						
XXXI.—Civil Works	323,599	304,900	321,900	323,000	+17,000	+1,100
Military Receipts—						
XXXII.—Army: Effective	1,188,582	1,022,500	1,300,400	1,094,400	+177,500	—106,000
„ Non-Effective	120,848	121,800	109,800	109,900	—11,500	+100
XXXIII.—Marine	322,155	806,600	318,400	299,000	+4,800	—14,400
XXXIV.—Military Works	94,424	80,000	90,000	84,000	+10,000	—6,000
TOTAL	1,728,509	1,532,700	1,713,600	1,587,300	+166,900	—136,300
TOTAL REVENUE	112,662,347	109,106,300	121,166,200	123,404,200	+11,995,900	+2,218,000

NET INCREASE OF REVENUE IN BUDGET, 1919-1920, OVER REVISED, 1918-1919

2

2,218,000

DECREASE OF EXPENDITURE

GENERAL BUDGET

FOR THE

GENERAL ABSTRACT OF THE EXPENDITURE CHARGEABLE ON THE

HEADS OF EXPENDITURE.	Accounts, 1917-1918	Budget Estimate, 1918-1919	Revised Estimate, 1918-1919	Budget Estimate, 1919-1920.	Increase + Decrease— of Revised, as compared with Budget Esti- mate, 1918- 1919	Increase + Decrease— of Budget, 1919-1920, as compared with Revised Esti- mate, 1918- 1919
	£	£	£	£	£	£
Direct Demands on the Revenue—						
1—Refunds and Drawbacks	587,922	516,700	1,248,500	698,200	+ 731,800	— 555,300
2—Assignments and Compensations	1,279,208	1,325,000	1,271,400	1,296,100	— 53,600	+ 24,700
Charges in respect of Collection, viz—						
3—Land Revenue	3,782,276	4,022,200	4,107,200	4,152,300	+ 85,000	+ 45,100
4—Opium (including cost of Production)	1,108,782	1,254,300	1,337,200	1,046,100	+ 82,900	— 291,100
5—Salt (including cost of Production)	427,457	496,600	562,000	604,700	+ 65,400	+ 42,700
6—Stamps	176,822	193,400	210,300	166,200	+ 16,900	— 44,100
7—Excise	484,548	517,100	536,400	570,700	+ 19,300	+ 34,300
9—Customs	285,276	293,000	307,300	314,100	+ 14,300	+ 6,800
10—Income Tax	42,518	51,500	57,700	95,200	+ 6,200	+ 37,000
11—Forest	1,411,042	1,511,200	1,742,700	2,051,500	+ 231,000	+ 305,800
12—Registration	269,344	278,800	289,200	303,200	+ 15,400	+ 14,000
TOTAL	9,854,695	10,454,800	11,669,900	11,893,300	+ 1,215,100	— 376,600
Interest—						
13—Interest on Debt	16,189,193	16,269,500	16,667,800	16,739,900	+ 397,800	+ 72,800
Deduct—Amounts chargeable to Railways*	8,155,431	7,932,900	8,287,400	8,558,600	— 354,500	— 271,200
" Amounts chargeable to Irrigation	1,515,095	1,469,300	1,540,200	1,563,700	— 70,900	— 23,000
Remainder chargeable on Ordinary Debt	6,496,917	6,867,300	6,889,700	6,617,600	— 27,600	— 222,100
14—Interest on other Obligations	829,252	917,000	1,026,900	1,145,900	+ 109,900	+ 119,000
TOTAL	7,328,169	7,784,300	7,866,600	7,763,500	+ 82,300	— 103,100
15.—Posts and Telegraphs	3,567,730	3,931,400	4,116,500	4,589,200	+ 135,100	+ 463,700
17.—Mint	167,382	170,000	267,000	284,500	+ 97,000	+ 17,500
Salaries and Expenses of Civil Depart- ments—						
18—General Administration	2,164,916	2,263,500	2,435,200	2,351,300	+ 171,700	— 83,900
19A—Law and Justice—Courts of Law	3,320,752	3,394,400	3,440,500	3,543,500	+ 46,100	+ 103,000
19B—Law and Justice—Jails	1,149,321	1,153,700	1,325,100	1,247,100	+ 171,400	— 78,000
20—Police	5,617,037	5,860,600	6,089,600	6,389,900	+ 173,000	+ 300,300
21—Ports and Pilotage	196,878	200,900	206,500	219,600	+ 5,600	+ 13,100
22—Education	3,894,674	4,221,500	3,973,200	4,888,600	+ 248,300	+ 915,400
23—Ecclesiastical	132,670	136,800	139,900	146,400	+ 3,100	+ 6,500
24A—Medical	962,796	1,036,900	1,065,600	1,348,100	+ 28,700	+ 282,500
24B—Sanitation	609,142	782,000	688,900	994,200	+ 93,100	+ 305,300
25—Political	2,092,269	2,602,700	3,418,500	1,783,800	+ 785,800	— 1,634,700
26A—Agriculture	702,183	842,800	824,900	1,017,600	+ 17,900	+ 192,700
26B—Scientific and Miscellaneous Departments	512,700	632,500	675,600	669,000	+ 43,100	— 6,600
TOTAL	26,855,368	28,164,300	24,233,500	24,549,100	+ 1,069,200	+ 315,600
Miscellaneous Civil Charges—						
27—Territorial and Political Pensions	200,278	207,400	186,600	200,900	— 20,800	+ 14,300
28—Civil Furlough and Absentee Allowances	183,464	190,800	145,800	302,300	+ 49,500	+ 106,500
29—Superannuation Allowances and Pensions	3,435,193	3,571,600	3,560,500	3,618,100	+ 11,100	+ 57,600
30—Stationery and Printing	952,205	951,900	1,089,300	989,600	+ 137,400	— 99,700
31—Miscellaneous	1,098,572	745,800	1,275,200	1,028,200	+ 529,900	— 247,000
TOTAL	5,918,707	5,671,500	6,257,400	6,138,100	+ 535,900	— 113,300
Famine Relief and Insurance—						
32—Famine Relief	3,765	40,400	677,600	1,435,800	+ 687,200	+ 758,200
34—Construction of Protective Railways	— 20	— 500	— 800	...	+ 200	+ 800
35—Construction of Protective Irrigation Works	344,449	406,700	320,600	353,300	— 86,100	+ 32,700
36—Reduction or Avoidance of Debt	651,806	553,400	2,100	...	— 551,300	— 2,100
TOTAL	1,000,000	1,000,000	1,000,000	1,789,100	...	+ 789,100
Carried over	48,692,051	52,176,300	55,410,900	56,396,800	+ 3,284,600	+ 997,900
* Included under the following heads:—						
State Railways—Interest on Debt	8,057,209	7,884,800	8,185,100	8,455,300	+ 350,800	+ 270,100
Interest chargeable against Companies on Advances	98,272	98,600	102,300	103,400	+ 2,700	+ 3,100
TOTAL	8,155,481	7,983,400	8,287,400	8,558,700	+ 353,500	+ 273,200

ESTIMATE OF INDIA—continued.

1X

YEAR 1919-1920.

REVENUES OF INDIA, IN INDIA AND IN ENGLAND.

HEADS OF EXPENDITURE.	Accounts, 1917-1918.	Budget Estimate, 1918-1919.	Revised Estimate, 1918-1919	Budget Estimate, 1919-1920.	Increase + Decrease— of Revised, as compared with Budget Esti- mate, 1918- 1919	Increase + Decrease— of Budget, 1919-1920, as compared with Revised Esti- mate, 1918- 1919
	£	£	£	£	£	£
Brought forward .	48,692,051	52,176,800	55,410,900	56,348,800	+ 3,284,600	+ 987,900
Railway Revenue Account—						
38—State Railways						
Interest on Debt .	8,057,009	7,884,800	8,185,100	8,455,200	+ 350,800	+ 270,100
Annuities in purchase of Railways .	3,357,283	3,357,600	3,357,600	3,357,600	..	..
Sinking Funds .	33,477	242,800	242,800	253,500	..	+ 12,700
Interest chargeable against Companies on Advances .	38,272	98,600	102,300	108,400	+ 8,700	+ 1,100
Interest on Capital deposited by Companies .	2,263,676	2,188,700	2,178,500	2,166,500	—9,900	—2,300
40—Subsidized Companies Land, etc .	64,062	83,800	24,000	44,000	—9,300	+ 20,000
41—Miscellaneous Railway Expenditure .	53,066	26,700	63,400	86,700	+ 36,700	+ 23,800
TOTAL .	14,227,885	13,782,000	14,154,000	14,468,900	+ 372,000	+ 314,900
Irrigation—						
42—Major Works Working Expenses	1,404,487	1,469,000	1,409,900	1,418,100	—59,100	+ 8,200
Interest on Debt .	1,515,595	1,469,800	1,540,200	1,563,700	+ 70,900	+ 23,500
43—Minor Works and Navigation	864,756	990,400	1,038,200	1,089,300	+ 47,800	+ 51,100
TOTAL .	3,784,838	3,928,700	3,988,300	4,071,100	+ 59,600	+ 82,800
Other Public Works—						
44—Construction of Railways charged to Provincial Revenues	—766	700	6,100	5,100	+ 5,400	—1,000
45—Civil Works	5,049,060	6,057,000	5,576,000	6,927,600	—481,000	+ 1,351,600
TOTAL .	5,048,294	6,057,700	5,582,100	6,932,700	—475,600	+ 1,350,600
Military Services—						
46—Army Effective	24,994,307	24,658,400	38,242,600	35,175,300	+ 13,584,200	—3,067,400
Non-Effective	3,099,597	8,132,500	3,577,400	4,554,500	+ 444,900	+ 977,100
	28,093,904	27,790,900	41,820,000	39,729,700	+ 14,029,100	—2,090,300
46A—Marine	807,824	960,800	1,009,600	1,281,600	+ 49,800	+ 222,000
47—Military Works	1,861,109	1,781,500	2,810,000	1,821,000	+ 1,028,500	—989,000
47A—Special Defences (1902)	818	..	..	..	..	..
TOTAL .	30,763,650	30,532,700	45,639,600	42,782,300	+ 15,106,900	—2,857,300
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL .	102,516,218	106,477,400	124,774,900	124,658,800	+ 18,297,500	—121,100
Add—Portion of Allotments to Provincial Governments not spent by them in the year	2,256,628	572,800	1,091,000	..	..	..
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	197,568	441,200	111,500	1,918,300	+ 848,100	—2,897,700
Total Expenditure charged to Revenue .	104,575,278	106,608,800	125,754,400	122,735,600	+ 19,145,600	—3,018,800
Surplus (+), Deficit (—)	+ 8,087,074	+ 2,581,500	—4,568,200	+ 668,600	—7,149,700	+ 5,286,800
GRAND TOTAL .	112,662,352	109,190,300	121,186,200	123,404,200	+ 11,995,900	+ 2,218,000
Capital Expenditure not charged to Revenue—						
48—State Railways	8,571,464	9,704,400	4,904,100	16,370,500	+ 599,700	+ 12,066,400
49—Irrigation Works	372,991	466,700	257,400	483,800	—209,300	+ 175,900
TOTAL .	2,944,455	4,171,100	4,561,500	16,854,300	+ 390,400	+ 12,242,300
51—Initial Expenditure on new Capital at Delhi . .	250,548	266,700	286,700	300,000	+ 20,000	+ 13,300
52—India's Financial Contribution to the War . . .	100,000,000	..	..	..	..	..

GENERAL BUDGET

REVENUE AND

STATEMENT OF THE ESTIMATED REVENUE OF

FROM 1st APRIL 19

HEADS OF REVENUE.	INDIA, GENERAL.	NORTH-WEST FRONTIER PROVINCE	MADRAS	BOMBAY	BENGAL	UNITED PRO- VINCES OF AGRA AND OUDH	Number of Items
	<i>Vide</i> Detailed Estimate, page 2	<i>Vide</i> Detailed Estimate, page 202.	<i>Vide</i> Detailed Estimate, page 270	<i>Vide</i> Detailed Estimate, page 534	<i>Vide</i> Detailed Estimate, page 830.	<i>Vide</i> Detailed Estimate, page 1036	
Principal Heads of Revenue—	Rs	Rs	Rs	Rs	Rs	Rs	
I.—Land Revenue	19,52,000	21,20,000	6,10,34,000	5,29,47,000	2,95,59,000	6,56,92,000	
II.—Opium	31,000	79,000	6,15,000	12,50,000	3,94,98,000	8,11,000	
III.—Salt	57,01,000		1,70,64,000	1,83,47,000	1,41,00,000	..	
IV.—Stamps	11,39,000	7,74,000	1,65,00,000	1,22,00,000	2,55,00,000	1,27,00,000	
V.—Excise	43,90,000	7,98,000	4,68,17,000	3,95,00,000	1,87,00,000	1,95,82,000	
VI.—Provincial Rates	1,000	1,000			1,24,000	1,44,000	
VII.—Customs	1,00,000		1,88,84,000	7,99,15,000	8,84,32,000	4,50,000	
VIII.—Income Tax	59,49,000	8,80,000	1,21,41,000	7,24,97,000	8,52,50,000	82,61,000	
IX.—Forest	23,46,000	4,39,000	49,86,000	80,50,000	18,80,000	1,00,00,000	
X.—Registration	58,000	55,000	27,10,000	11,50,000	19,00,000	7,85,000	1
XI.—Tributes from Indian States	20,02,000		44,97,000	13,40,000	68,000	3,21,000	1
TOTAL	2,36,69,000	46,00,000	17,96,93,000	23,71,96,000	30,27,61,000	11,86,96,000	1
XII.—Interest	1,01,92,000	36,000	13,39,000	23,41,000	16,44,000	19,45,000	1
XIII.—Posts and Telegraphs	3,43,54,000						1
XV.—Mint.	55,04,000			1,48,44,000			1
Receipts by Civil Departments—							
XVIA.—Law and Justice—Courts of Law	95,000	2,21,000	10,91,000	9,50,000	11,88,000	8,93,000	1
XVIB.—Law and Justice—Jails	12,34,000	34,000	7,08,000	3,50,000	1,01,000	3,52,000	1
XVII.—Police	49,000	44,000	5,46,000	1,00,000	2,37,000	1,42,000	1
XVIII.—Ports and Pilotage			1,000	2,11,000	12,64,000	..	1
XIX.—Education	79,000	35,000	5,20,000	5,98,000	10,20,000	7,50,000	2
XXA.—Medical	15,000	1,000	2,71,000	4,61,000	3,96,000	1,04,000	2
XXB.—Sanitation	1,67,000	..	15,000	19,000	10,000	33,000	2
XXIA.—Agriculture	2,81,000	11,000	3,74,000	2,08,000	1,85,000	2,89,000	2
XXIB.—Scientific and Miscellaneous Departments	1,08,000		19,56,000	1,22,000	10,82,000	22,000	2
TOTAL	20,23,000	3,46,000	54,82,000	30,19,000	63,92,000	25,99,000	2
Miscellaneous—							
XXII.—Receipts in aid of Superannuation, etc	3,85,000	26,000	2,67,000	6,87,000	2,40,000	3,05,000	2
XXIII.—Stationery and Printing	5,00,000	18,000	1,61,000	2,02,000	1,49,000	2,16,000	2
XXIV.—Exchange	1,80,00,000	..	..	..	..	..	2
XXV.—Miscellaneous	1,15,68,000	1,51,000	2,92,000	4,98,000	12,23,000	..	2
TOTAL	2,84,43,000	1,96,000	7,20,000	13,67,000	16,12,000	10,28,000	2
Railways—							
XXVI.—State Railways (Gross Receipts)	79,98,50,000	..	..	..	..	..	3
Deduct—Working Expenses	46,83,70,000	..	..	..	..	..	3
Surplus Profits paid to Companies, etc.	1,84,00,000	..	..	..	..	..	3
Net Receipts	31,75,80,000	..	..	..	..	..	3
XXVIII.—Subsidized Companies (Government share of Surplus Profits and Repayment of Advances of Interest)	1,50,000	..	..	..	..	..	3
TOTAL	31,77,30,000	..	..	..	..	..	3
Irrigation—							
XXIX.—Major Works . . . . .	..	13,89,000	3,22,000	17,00,000	2,80,000	1,04,98,000	3
Portion of Land Revenue due to Irrigation . . . . .	..	90,000	1,07,22,000	26,00,000	..	20,80,000	3
XXX.—Minor Works and Navigation	93,000	..	3,15,000	3,60,000	10,58,000	2,82,000	3
TOTAL	93,000	14,29,000	1,13,59,000	46,60,000	13,38,000	1,28,55,000	3
Other Public Works—							
XXXI.—Civil Works	2,61,000	1,73,000	4,50,000	4,35,000	3,26,000	5,50,000	4
Military Receipts—							
XXXII.—Army	1,28,39,000	..	..	..	..	..	4
Effective	11,03,000	..	..	..	..	..	4
Non-Effective	1,89,47,000	..	..	..	..	..	4
XXXIII.—Marines	44,85,000	..	..	..	..	..	4
XXXIV.—Military Works	12,50,000	..	..	..	..	..	4
TOTAL	1,96,92,000	..	..	..	..	..	4
TOTAL REVENUE	4,21,11,000	67,74,000	19,99,45,000	31,38,53,000	31,43,73,000	13,76,75,000	4

ESTIMATE OF INDIA—continued.

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RECEIPTS, 1919-1920

OF THE GOVERNMENT OF INDIA, IN INDIA AND IN ENGLAND.

31st MARCH 1920.

	PUNJAB	BURMA	BIHAR AND ORISSA.	CENTRAL PROVINCES AND BIHAR	ASSAM.	TOTAL INDIA		ENGLAND	GRAND TOTAL.
	<i>Vide Detailed Estimate, page 1184</i>	<i>Vide Detailed Estimate, page 1282.</i>	<i>Vide Detailed Estimate, page 1422</i>	<i>Vide Detailed Estimate, page 1560.</i>	<i>Vide Detailed Estimate, page 1676</i>	Rupees	Converted into £ at Rs 15=£ 1.	£	£
	Rs.	Rs.	Rs.	Rs	Rs	Rs	£	£	£
1	8,03,87,000	5,00,80,000	1,65,00,000	2,14,45,000	86,81,000	84,02,97,000	22,686,400	...	22,686,400
2	9,87,000	5,80,000	5,22,000	6,70,000	8,00,000	4,58,43,000	3,056,200	..	3,056,200
3		35,00,000	1,000	...	1,000	5,87,14,000	3,914,800	..	3,914,800
4	60,50,000	85,00,000	73,50,000	48,20,000	14,23,000	9,14,56,000	6,097,100	..	6,097,100
5	1,10,57,000	1,01,00,000	1,27,00,000	1,28,00,000	58,61,000	18,28,00,000	12,153,300	...	12,153,300
6	32,000	..	1,81,000	...	86,000	5,19,000	34,600	..	34,600
7	28,000	1,90,75,000	2,000	7,00,000	2,00,000	20,02,86,000	13,352,400	..	13,352,400
8	48,75,000	84,60,000	27,17,000	21,52,000	8,82,000	20,83,23,000	13,554,900	...	13,554,900
9	36,35,000	1,85,00,000	8,00,000	35,00,000	14,56,000	5,02,92,000	3,352,800	..	3,352,800
0	8,75,000	2,30,000	7,50,000	4,70,000	90,000	85,25,000	568,200	..	568,200
1	1,44,000	4,52,000	86,000	2,89,000	50,000	91,99,000	618,800	...	618,800
2	5,73,20,000	10,94,27,000	4,16,09,000	4,62,98,000	1,94,80,000	1,19,07,52,000	79,382,500		79,382,500
3	5,25,000	2,45,000	2,00,000	2,12,000	2,29,000	1,89,14,000	1,260,900	2,376,500	3,637,400
4						3,43,54,000	5,622,600	93,200	5,716,800
5						2,03,42,000	1,356,500	.	1,356,500
6									
7	6,60,000	6,21,000	3,35,000	2,95,000	1,41,000	65,45,000	436,300	..	436,300
8	6,22,000	4,52,000	10,00,000	3,57,000	94,000	62,04,000	413,600	..	413,600
9	2,11,000	3,42,000	1,44,000	18,000	96,000	19,29,000	128,600	...	128,600
0		4,07,000	..	...	..	18,88,000	125,500	..	125,500
1	5,48,000	3,85,000	3,85,000	3,14,000	2,17,000	48,67,000	324,500	...	324,500
2	75,000	1,41,000	84,000	10,000	10,000	15,68,000	104,500	300	104,800
3	1,09,000	13,000	16,000	40,000	74,000	4,96,000	33,100	...	33,100
4	7,98,000	20,000	60,000	1,84,000	91,000	24,76,000	165,100	..	165,100
5	82,000	7,000	1,000	40,000	7,000	33,77,000	225,100	900	226,000
6	30,48,000	23,58,000	20,75,000	12,38,000	7,30,000	2,33,45,000	1,556,300	1,200	1,557,500
7									
8	2,04,000	1,16,000	1,28,000	3,61,000	38,000	27,87,000	182,500	41,400	223,900
9	1,72,000	55,000	38,000	57,000	5,000	15,68,000	104,500	...	104,500
0	..	..	..	..	..	1,60,00,000	1,066,700	...	1,066,700
1	10,03,000	4,03,000	3,05,000	1,94,000	40,000	1,61,79,000	1,078,600	83,700	1,162,300
2	13,79,000	5,74,000	4,71,000	6,12,000	83,000	3,64,84,000	2,432,300	125,100	2,557,400
3									
4	...	..	...	...	1,50,000	80,00,00,000	53,888,300	48,600	53,881,900
5	...	...	...	..	1,30,000	46,40,00,000	30,933,400	...	30,933,400
6	...	..	..	.	...	1,84,00,000	1,226,800	..	1,226,800
7					20,000	81,76,00,000	21,178,800	48,600	21,221,900
8		...	.				
9		..	..		..	1,50,000	10,000	141,000	151,000
0					20,000	31,77,50,000	21,182,300	189,600	21,372,900
1									
2	2,92,08,000	17,80,000	28,00,000	4,82,000	...	4,84,04,000	3,226,900	..	3,226,900
3	1,36,16,000	2,70,000	...	6,000	...	2,93,84,000	1,959,000	...	1,959,000
4	10,44,000	16,00,000	74,000	64,000	..	48,90,000	326,000	..	326,000
5	4,32,68,000	36,56,000	28,74,000	5,52,000	.	3,22,78,000	5,511,900	...	5,511,900
6									
7	5,17,000	3,30,000	5,70,000	5,54,000	1,38,000	48,44,000	323,000	..	323,000
8									
9	...	...	...	...	.	1,28,39,000	855,900	238,500	1,094,400
0	...	..	..	..	..	11,08,000	73,900	36,000	109,900
1	...	.	...	...	...	1,39,47,000	929,300	274,500	1,204,800
2	..	..	..	...	.	44,85,000	299,000	..	299,000
3	...	..	...	...	...	12,60,000	84,000	..	84,000
4									
5	..	...	..		...	1,96,92,000	1,312,800	274,500	1,587,300
6									
7	20,00,00,000	11,66,64,000	4,77,00,000	4,64,70,000	2,07,30,000	1,20,51,61,000	120,344,100	3,000,100	123,404,200

Figures entered at foot of the estimates

GENERAL BUDGET

EXPEND

STATEMENT OF THE ESTIMATED EXPENDITURE OF

FROM 1st APRIL 1919

HEADS OF EXPENDITURE.	INDIA, GENERAL.	NORTH- WEST FRONTIER PROVINCE.	MADRAS.	BOMBAY.	BENGAL.	UNITED PROVINCES OF AGRA AND OUDH.	Number of Item.
	<i>Vide</i> Detailed Estimate, page 3.	<i>Vide</i> Detailed Esti- mate, page 202.	<i>Vide</i> Detailed Esti- mate, page 268.	<i>Vide</i> Detailed Esti- mate, page 508.	<i>Vide</i> Detailed Estimate, page 812.	<i>Vide</i> Detailed Esti- mate, page 1012.	
Direct Demands on the Revenues—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1.—Refunds and Drawbacks	1,39,000	24,000	8,76,000	55,05,000	20,89,000	3,38,000	1
2.—Assignments and Compensations	86,40,000	20,000	12,69,000	1,11,04,000	2,67,000	3,27,000	2
Charges in respect of Collection, <i>vis.</i> :—							
3.—Land Revenue	7,91,000	7,33,000	1,34,24,000	1,03,56,000	58,85,000	98,88,000	3
4.—Opium (including cost of Production)	5,000	...	...	...	33,000	1,56,44,000	4
5.—Salt (including cost of Production)	19,28,000	...	28,45,000	38,84,000	2,74,000	...	5
6.—Stamps	14,62,000	30,000	4,62,000	8,22,000	6,83,000	2,74,000	6
7.—Excise	1,34,000	18,000	22,46,000	14,62,000	11,37,000	5,38,000	7
9.—Customs . . . . .	...	...	4,99,000	19,29,000	15,09,000	...	8
10.—Income Tax	5,000	4,000	1,10,000	4,31,000	2,23,000	3,50,000	9
11.—Forest	24,27,000	2,65,000	37,35,000	41,43,000	7,66,000	67,03,000	10
12.—Registration	17,000	14,000	16,20,000	4,82,000	12,21,000	3,06,000	11
TOTAL	76,24,000	11,08,000	2,70,76,000	3,96,08,000	1,40,37,000	3,41,67,000	12
Interest—							
13.—Interest on Debt	12,90,53,000	...	4,20,000	9,47,000	4,47,000	19,11,000	13
<i>Deduct</i> —Amounts chargeable to Railways (a)	7,28,55,000	...	...	...	...	...	14
" Amounts chargeable to Irrigation	2,16,87,000	...	...	...	...	...	15
Remainder chargeable on Ordinary Debt	3,45,81,000	...	4,20,000	9,47,000	4,47,000	19,11,000	16
14.—Interest on other Obligations	1,86,74,000	...	3,13,000	5,53,000	3,00,000	15,76,000	17
TOTAL	4,82,55,000	...	7,33,000	15,00,000	7,47,000	34,87,000	18
15.—Posts and Telegraphs	5,83,21,000	...	...	...	...	...	19
17.—Mint	16,36,000	...	...	12,49,000	...	...	20
Salaries and Expenses of Civil Depart- ments—							
18.—General Administration	74,79,000	3,82,000	22,13,000	32,28,000	30,75,000	23,29,000	21
19.—Law and Justice—Courts of Law	4,41,000	7,39,000	98,76,000	63,08,000	1,04,35,000	69,35,000	22
19B.—Law and Justice—Jails	21,89,000	3,70,000	18,23,000	13,04,000	30,04,000	27,21,000	23
20.—Police	25,42,000	27,51,000	1,36,51,000	1,46,32,000	1,36,21,000	1,34,91,000	24
21.—Ports and Pilotage . . . . .	...	...	49,000	1,65,000	18,31,000	...	25
22.—Education	45,79,000	7,42,000	1,28,98,000	1,32,06,000	97,88,000	1,06,63,000	26
23.—Ecclesiastical	2,13,000	75,000	3,77,000	3,92,000	1,89,000	2,98,000	27
24A.—Medical	12,45,000	2,31,000	36,67,000	36,17,000	27,69,000	17,92,000	28
24B.—Sanitation	24,20,000	2,17,000	24,35,000	23,10,000	18,66,000	20,71,000	29
25.—Political	1,71,28,000	49,11,000	1,67,000	11,03,000	2,88,000	2,29,000	30
26A.—Agriculture	12,35,000	1,88,000	20,97,000	22,85,000	17,48,000	19,28,000	31
26B.—Scientific and Miscellaneous Departments	41,66,000	12,000	22,98,000	9,30,000	10,70,000	2,08,000	32
TOTAL	4,36,37,000	1,05,68,000	5,15,46,000	4,98,75,000	4,91,89,000	4,26,55,000	33
Miscellaneous Civil Charges—							
27.—Territorial and Political Pensions	1,95,000	60,000	2,82,000	4,59,000	7,12,000	7,84,000	34
28.—Civil Furlough and Absentee Allowances	4,000	...	19,000	5,000	1,000	1,000	35
29.—Superannuation Allowances and Pensions	15,92,000	2,06,000	97,31,000	45,69,000	35,94,000	41,60,000	36
30.—Stationery and Printing	16,62,000	1,83,000	23,84,000	29,51,000	16,33,000	9,16,000	37
32.—Miscellaneous	18,50,000	53,000	17,45,000	16,18,000	11,07,000	80,89,000	38
TOTAL	53,03,000	4,57,000	31,61,000	95,02,000	70,47,000	89,00,000	39
Famine Relief and Insurance—							
33.—Famine Relief . . . . .	...	...	2,00,000	60,00,000	2,00,000	92,06,000	40
35.—Construction of Protective Irrigation Works	—93,000	...	1,62,000	29,38,000	2,000	7,82,000	41
TOTAL	—93,000	...	3,62,000	89,38,000	2,02,000	99,88,000	42
Carried over	16,52,33,000	1,21,33,000	5,78,78,000	11,08,22,000	7,12,74,000	3,91,47,000	43

BUDGET ESTIMATE, 1919-1920.			
Amount in Rupees.	Equivalent in £ at Rs. 15 = £1.	England.	TOTAL.
Rs.	£	£	£
7,21,53,000	4,809,860	3,512,200	8,322,060
3,39,000	22,600	81,200	1,03,800

(a) Included under the following heads :—

State Railways—Interest on Debt	7,21,53,000	4,809,860	3,512,200	8,322,060
Interest chargeable against Compensation for Arrears	3,39,000	22,600	81,200	1,03,800

ESTIMATE OF INDIA—continued.

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UTURE, 1919-1920.

THE GOVERNMENT OF INDIA IN INDIA, AND IN ENGLAND.

TO 31st MARCH 1920.

Number of Item.	PUNJAB.	BURMA.	BEHAR AND ORISSA.	CENTRAL PROVINCES AND BEHAR.	ASSAM.	TOTAL INDIA.		ENGLAND.	GRAND TOTAL.
	Vide Detailed Estimate, page 1145.	Vide Detailed Estimate, page 1245.	Vide Detailed Estimate, page 1355.	Vide Detailed Estimate, page 1525.	Vide Detailed Estimate, page 1655.	Rupees.	Converted into £ at Rs. 15 = £1.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£	£	£
1	2,53,000	9,00,000	1,09,000	1,10,000	55,000	1,08,98,000	698,200	...	698,200
2	98,000	1,000	1,07,000	25,54,000	55,000	1,94,42,000	1,296,100	...	1,296,100
3	54,75,000	70,26,000	31,17,000	41,52,000	16,13,000	6,22,80,000	4,150,700	1,600	4,152,300
4	...	...	...	...	...	1,56,82,000	1,045,500	800	1,046,100
5	...	46,000	77,000	...	1,000	90,55,000	603,700	1,000	604,700
6	1,98,000	99,000	2,32,000	1,28,000	46,000	10,12,000	67,500	98,700	166,200
7	2,96,000	12,95,000	7,46,000	5,73,000	1,24,000	85,59,000	570,800	100	570,700
8	...	7,56,000	18,000	...	...	47,11,000	314,000	100	314,100
9	1,08,000	80,000	49,000	68,000	5,000	14,28,000	95,200	...	95,200
10	26,15,000	64,37,000	5,51,000	21,65,000	9,02,000	3,06,98,000	2,046,500	5,000	2,051,500
11	1,87,000	1,08,000	4,04,000	1,64,000	75,000	46,48,000	308,200	...	308,200
12	31,80,000	1,67,42,000	54,10,000	99,09,000	28,76,000	16,77,93,000	11,186,200	107,100	11,293,300
13	2,26,000	2,14,000	1,69,000	3,03,000	1,10,000	13,88,00,000	8,920,000	7,819,900	16,739,900
14	...	...	...	...	...	7,28,85,000	4,859,000	3,699,600	8,558,600
15	...	...	...	...	...	2,16,87,000	1,459,100	124,600	1,583,700
16	2,26,000	2,14,000	1,69,000	3,03,000	1,10,000	3,93,28,000	2,621,900	3,995,700	6,617,600
17	2,33,000	1,95,000	1,47,000	1,55,000	53,000	1,71,89,000	1,145,900	...	1,145,900
18	4,59,000	3,99,000	3,16,000	4,58,000	1,63,000	5,65,17,000	3,767,800	3,995,700	7,763,500
19	...	...	...	...	...	5,88,21,000	3,921,400	3,658,900	4,580,300
20	...	...	...	...	...	29,35,000	195,700	53,500	249,200
21	16,72,000	23,45,000	17,22,000	11,53,000	7,85,000	2,63,83,000	1,758,900	592,400	2,351,300
22	48,18,000	49,82,000	43,30,000	31,31,000	10,75,000	5,90,65,000	3,937,700	5,800	3,943,500
23	20,45,000	15,91,000	19,70,000	8,21,000	3,39,000	1,87,07,000	1,247,100	...	1,247,100
24	72,38,000	1,40,75,000	55,15,000	37,97,000	38,38,000	9,50,46,000	6,386,400	3,500	6,389,900
25	...	16,80,000	6,000	...	68,000	32,94,000	219,600	...	219,600
26	60,44,000	41,92,000	49,95,000	39,97,000	20,31,000	7,31,83,000	4,875,600	18,000	4,893,600
27	2,85,000	1,48,000	48,000	1,31,000	28,000	21,88,000	145,500	900	146,400
28	17,84,000	19,25,000	10,04,000	10,84,000	5,91,000	1,96,59,000	1,310,600	37,500	1,348,100
29	10,84,000	9,31,000	5,89,000	6,21,000	3,67,000	1,48,91,000	992,700	1,500	994,200
30	5,91,000	16,13,000	78,000	40,000	3,98,000	2,65,44,000	1,769,600	14,200	1,783,800
31	26,87,000	8,08,000	7,58,000	10,68,000	4,82,000	1,51,84,000	1,012,200	5,400	1,017,600
32	2,07,000	1,53,000	1,06,000	3,52,000	95,000	96,87,000	639,100	28,900	668,000
33	2,84,30,000	3,44,43,000	2,11,16,000	1,61,45,000	1,06,72,000	35,76,76,000	23,845,000	64,100	24,549,100
34	70,000	1,63,000	58,000	1,76,000	8,000	29,62,000	197,500	3,400	200,900
35	...	...	5,000	...	...	85,000	2,300	300,000	302,300
36	27,26,000	14,68,000	10,58,000	11,45,000	3,57,000	2,48,01,000	1,640,100	1,978,000	3,618,100
37	9,18,000	9,12,000	6,78,000	3,91,000	1,86,000	1,27,69,000	851,300	188,300	1,039,600
38	25,45,000	5,64,000	5,98,000	13,67,000	5,45,000	1,50,29,000	1,001,900	26,800	1,028,700
39	62,59,000	31,02,000	28,90,000	36,79,000	16,96,000	5,58,96,000	3,693,100	2,446,000	6,139,100
40	4,00,000	...	16,00,000	39,80,000	...	2,15,86,000	1,435,800	...	1,435,800
41	...	...	1,97,000	13,00,000	...	52,88,000	352,500	800	353,300
42	4,00,000	...	17,97,000	52,30,000	...	2,62,24,000	1,748,300	800	1,749,100
43	4,47,28,000	5,46,92,000	3,10,29,000	3,48,21,000	1,42,07,000	72,59,62,000	48,397,500	3,001,300	51,398,800

GENERAL BUDGET

EXPEND

STATEMENT OF THE ESTIMATED EXPENDITURE OF
FROM 1ST APRIL 1919

HEADS OF EXPENDITURE.	INDIA, GENERAL	NORTH-WEST FRONTIER PROVINCE	MADRAS	BOMBAY	BENGAL	UNITED PROVINCES OF AGRA AND ODDH.	Number of item
	<i>Vide</i> Detailed Estimate, page 8	<i>Vide</i> Detailed Estimate, page 200	<i>Vide</i> Detailed Estimate, page 266	<i>Vide</i> Detailed Estimate, page 506.	<i>Vide</i> Detailed Estimate, page 808	<i>Vide</i> Detailed Estimate, page 1000	
	Rs	Rs	Rs	Rs	Rs	Rs	
Brought forward	16,52,38,000	1,21,83,000	8,78,78,000	11,08,22,000	7,12,72,000	9,91,47,000	1
Railway Revenue Account—							
38 —State Railways Interest on Debt	7,35,52,000	..	..	..	..	..	2
Annuites in purchase of Railways	..	..	..	..	..	..	3
Sinking Funds	..	..	..	..	..	..	4
Interest chargeable against Companies on Advances	3,38,000	..	..	..	..	..	5
Interest on Capital deposited by Companies	7,96,000	..	..	..	..	..	6
40 —Subsidized Companies Land, etc	6,50,000	..	..	..	..	5,000	7
41 —Miscellaneous Railway Expenditure	18,00,000	..	..	..	..	..	8
TOTAL	7,56,31,000	..	..	..	..	5,000	9
Irrigation—							
44 —Major Works Working Expenses	2,33,000	6,82,000	17,24,000	17,51,000	2,03,000	35,65,000	10
Interest on Debt	—18,09,000	9,57,000	31,38,000	29,17,000	8,78,000	41,71,000	11
48 —Minor Works and Navigation	2,70,000	1,61,000	45,08,000	34,58,000	35,08,000	7,05,000	12
TOTAL	—13,66,000	17,50,000	93,65,000	81,56,000	40,89,000	84,41,000	13
Other Public Works—							
44 —Construction of Railways charged to Provincial Revenues	..	..	..	..	..	86,000	14
45 —Civil Works	43,21,000	38,87,000	1,09,20,000	1,57,52,000	1,41,75,000	82,55,000	15
TOTAL	43,21,000	38,87,000	1,09,20,000	1,57,52,000	1,41,75,000	83,21,000	16
Military Services—							
46 —Army Effective	48,67,82,000	..	..	..	..	..	17
Non-effective	1,78,71,000	..	..	..	..	..	18
	50,38,08,000	..	..	..	..	..	19
46A —Mauine	62,40,000	..	..	..	..	..	20
47 —Military Works	2,68,70,000	..	..	..	..	..	21
TOTAL	83,65,13,000	..	..	..	..	..	22
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	78,08,32,000	1,72,70,000	10,81,68,000	18,47,30,000	8,95,36,000	11,59,14,000	23
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	..	..	78,25,000	18,78,000	47,29,000	48,07,000	24
Total Expenditure charged against Revenue	78,08,32,000	1,72,70,000	10,03,43,000	13,33,57,000	8,48,07,000	11,11,07,000	25
Capital Expenditure not charged to Revenue							
48 —State Railways	13,59,00,000	..	..	..	..	..	26
49 —Irrigation Works	6,81,000	5,46,000	4,10,000	3,86,000	..	—1,59,000	27
TOTAL	13,59,01,000	5,46,000	4,10,000	3,86,000	..	—1,59,000	28
51.—Initial expenditure on New Capital at Delhi	3,400,000	..	..	..	..	..	29

ESTIMATE OF INDIA-- continued.

27

ITURE, 1919-1920--continued.

THE GOVERNMENT OF INDIA, IN INDIA AND IN ENGLAND.

TO 31ST MARCH 1920--continued

Number of item.	PUNJAB	BURMA.	BIHAR AND ORISSA	CENTRAL PROVINCES AND BEHAR	ASSAM	TOTAL INDIA.		ENGLAND.	GRAND TOTAL
	<i>Vide</i> Detailed Esti- mate, page 1148	<i>Vide</i> Detailed Esti- mate, page 1246	<i>Vide</i> Detailed Esti- mate, page 1386	<i>Vide</i> Detailed Esti- mate, page 1528	<i>Vide</i> Detailed Esti- mate, page 1686	Rupees	Converted into £ at Rs 15 = £1		
	Rs	Rs.	Rs.	Rs	Rs	Rs	£	£	£
1	4,47,28,000	5,46,92,000	3,10,39,000	3,48,21,000	1,42,07,000	72,59,62,000	48,397,500	3,001,300	56,398,800
2	...	...	...	...	...	7,25,52,000	4,836,800	3,618,400	8,455,200
3	...	...	...	...	...	...	...	3,887,600	3,887,600
4	...	...	...	...	...	...	...	255,500	255,500
5	...	...	...	...	...	3,33,000	22,200	81,200	103,400
6	...	...	...	...	...	7,98,000	53,100	2,118,400	2,186,500
7	...	...	...	...	5,000	6,60,000	44,000	...	44,000
8	...	...	...	...	1,000	13,01,000	86,700	...	86,700
9	...	...	...	...	6,000	7,56,42,000	5,042,800	3,426,100	14,469,900
10	1,05,29,000	7,27,000	13,87,000	5,20,000	...	2,12,71,000	1,418,100	...	1,418,100
11	76,17,000	9,49,000	21,10,000	11,89,000	...	2,15,87,000	1,439,100	124,600	1,563,700
12	13,81,000	15,97,000	2,17,000	5,00,000	39,000	1,68,39,000	1,089,400	...	1,089,300
13	1,95,27,000	32,73,000	37,14,000	22,09,000	39,000	5,91,97,000	3,946,500	124,600	4,071,100
14	...	...	...	...	10,000	76,000	5,100	...	5,100
15	98,18,000	1,50,06,000	32,62,000	92,34,000	38,39,000	10,29,59,000	6,863,900	63,700	6,927,600
16	98,18,000	1,50,06,000	32,62,000	92,34,000	38,38,000	10,39,35,000	6,869,000	63,700	6,932,700
17	...	...	...	...	...	48,57,32,000	32,382,100	2,798,100	35,175,200
18	...	...	...	...	...	1,78,71,000	1,191,400	3,368,100	4,554,500
19	...	...	...	...	...	50,36,03,000	33,578,500	6,156,300	39,739,700
20	...	...	...	...	...	62,40,000	416,000	815,600	1,281,600
21	...	...	...	...	...	2,66,70,000	1,778,000	48,000	1,821,000
22	...	...	...	...	...	53,65,12,000	35,767,500	7,014,800	42,782,300
23	7,40,73,000	7,29,71,000	4,80,05,000	4,62,64,000	1,80,91,000	1,50,03,49,000	100,023,300	24,680,500	124,658,800
24	10,78,000	36,88,000	29,84,000	24,52,000	1,58,000	2,57,74,000	1,918,200	...	1,918,200
25	7,29,25,000	6,92,33,000	4,00,41,000	4,35,12,000	1,79,33,000	1,47,15,75,000	98,105,100	24,636,500	122,741,600
26	...	...	...	...	...	13,59,00,000	9,080,000	7,310,500	16,870,500
27	23,27,000	5,42,000	...	17,00,000	...	63,73,000	424,800	8,500	433,300
28	23,27,000	5,42,000	...	17,00,000	...	14,22,73,000	9,434,800	319,300	16,893,100
29	34,00,000	226,700	78,300	300,000

These entered at foot of the estimates.

[illegible]

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1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 26

GOVERNMENT OF INDIA.

CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1919-20.

REVENUE AND RECEIPTS.							
	Reference to Detailed Estimate.	BUDGET, ESTIMATE, 1919-20.	REVISED ESTIMATE, 1918-19.	BUDGET ESTIMATE, 1918-19.	ACCOUNTS 1917-18.	BUDGET ESTIMATE, 1919-20, COMPARED WITH REVISED ESTIMATE, 1918-19.	
		Imperial.	Imperial.	Imperial.	Imperial.	Increase.	Decrease.
CIVIL HEADS.							
I.—LAND REVENUE	Page 4	Ra 10,52,000	Ra 19,20,000	Ra. 22,19,000	Ra. 21,70,100	Ra. 32,000	Ra. . . .
II.—OPIMUM	4	31,000	31,000	20,000	28,511
III.—SAIT	5	57,01,000	1,29,02,000	55,01,000	3,51,00,571
IV.—STAMPS	5	11,39,000	10,90,000	5,69,000	9,09,269	..	72,01,000
V.—EXCISE	6	18,82,000	10,83,000	31,56,000	31,78,000	2,99,000	..
VI.—PROVINCIAL RATES	7	1,000	1,000	1,000	557
VII.—CUSTOMS	7	1,00,000	1,00,000	35,000	37,911
VIII.—INCOME TAX	7	26,01,000	30,61,000	27,15,000	27,91,051
IX.—FOREST	8	28,16,000	19,19,000	11,90,000	13,58,020	3,97,000	1,68,000
X.—REGISTRATION	9	68,000	60,000	52,000	55,092	..	2,000
XI.—TRIBUTES FROM INDIAN STATES	9	20,02,000	20,21,000	20,01,000	17,20,517	18,35,000	19,000
XII.—INTEREST	10	1,01,70,000	53,35,000	59,70,000	17,17,124
XV.—MINT	11	55,01,000	66,61,000	13,79,000	21,82,183
XVIIA.—LAW AND JUSTICE—COURTS OF LAW	12	95,000	1,01,000	1,06,000	1,91,120	..	11,57,000
XVII B.—LAW AND JUSTICE—JAILS	12	12,31,000	12,31,000	7,94,000	7,21,897	3,000	6,000
XVII C.—POLICE	13	19,000	19,000	51,000	50,670
XIX.—EDUCATION	13	79,000	79,000	82,000	78,042
XXA.—MEDICAL	14	15,000	16,000	7,000	17,223
XXB.—SANITATION	14	1,07,000	1,50,000	1,50,000	2,31,079	17,000	1,000
XXIA.—AGRICULTURE	14	2,81,000	2,77,000	3,32,000	2,77,111	4,000	..
XXIB.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS	15	1,08,000	2,07,000	1,11,000	1,15,293	..	99,000
XXII.—RECEIPTS IN AID OF SUPERANNUATION, ETC.	15	3,85,000	1,18,000	3,75,000	3,58,377	..	68,000
XXIII.—STATIONERY AND PRINTING	16	5,00,000	5,91,000	3,90,000	3,77,491	..	94,000
XXIV.—EXCHANGE	17	1,60,00,000	6,60,00,000	..	1,71,77,799	..	5,00,00,000
XXV.—MISCELLANEOUS	17	10,13,000	14,17,000	7,02,000	38,37,781	..	7,54,000
XXX.—MINOR WORKS AND NAVIGATION	18	93,000	59,000	45,000	55,781	31,000	..
XXXI.—CIVIL WORKS { CIVIL OFFICERS	18	10,000	10,000	8,000	11,590
{ PUBLIC WORKS	18	1,91,000	1,95,000	2,14,000	2,10,512	..	4,000
{ OFFICERS	18						
TOTAL CIVIL HEADS		5,62,37,000	11,84,50,000	2,86,89,000	10,83,74,684	26,70,000	5,98,88,000
DEPARTMENTAL HEADS.							
<i>For Details, see separate Estimates.</i>							
V.—EXCISE		8,000	8,000	6,000	6,801
VIII.—INCOME TAX		38,18,000	38,18,000	28,71,000	28,68,287	35,000	..
XII.—INTEREST		22,000	24,000	30,000	18,968	..	2,000
XIII.—POSTS AND TELEGRAPHS		8,48,54,000	7,90,49,000	7,04,94,000	6,85,25,688	47,05,000	..
XXV.—MISCELLANEOUS		1,03,00,000	1,00,00,000	1,00,00,000	96,40,119	5,00,000	..
		9,82,32,000	9,29,94,000	8,84,01,000	8,10,59,798	5	

FOR THE YEAR 1919-20.

GENERAL ABSTRACT OF EXPENDITURE.

EXPENDITURE.	Reference to Detailed Estimate.	Page.	BUDGET ESTIMATE, 1919-20	REVISED ESTIMATE, 1918-19.	BUDGET ESTIMATE, 1918-19.	ACCOUNTS, 1917-18.	BUDGET ESTIMATE 1919-20, COMPARED WITH REVISED ESTIMATE, 1918-19.	
			Imperial.	Imperial.	Imperial.	Imperial.	Increase.	Decrease
CIVIL HEADS.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—REFUNDS AND DRAWBACKS		19	1,39,000	64,11,000	1,08,000	2,11,047	...	62,72,000
2.—ASSIGNMENTS AND COMPENSATIONS		19	86,40,000	32,57,000	41,45,000	38,44,795	3,83,000	...
3.—LAND REVENUE		21	7,91,000	7,68,000	7,56,000	7,50,322	33,000	...
4.—OPIMUM		26	5,000	3,000	5,000	5,142	2,000	...
5.—SALT		27	19,28,000	21,86,000	21,76,000	16,81,055	...	2,58,000
6.—STAMPS		29	—14,62,000	—14,30,000	—14,13,000	—14,58,330	...	42,000
7.—EXCISE		31	1,34,000	1,47,000	1,61,000	1,26,390	...	13,000
10.—INCOME TAX		32	5,000	7,000	5,000	4,819	...	2,000
11.—FOREST		33	21,27,000	16,83,000	13,01,000	10,90,778	7,44,000	...
12.—REGISTRATION		36	17,000	18,000	13,000	17,323	...	1,000
13.—INTEREST ON ORDINARY DEBT		37	3,45,81,000	2,92,69,000	1,75,83,000	18,81,956	58,12,000	...
14.—INTEREST ON OTHER OBLIGATIONS		38	75,34,000	69,69,000	67,12,000	61,09,281	5,65,000	...
17.—MINT		39	16,86,000	18,72,000	10,64,000	11,21,033	...	1,86,000
18.—GENERAL ADMINISTRATION		41	74,79,000	74,27,000	70,50,000	73,19,198	52,000	...
19A.—LAW AND JUSTICE—COURTS OF LAW		65	4,41,000	4,37,000	4,20,000	4,88,543	...	46,000
19B.—LAW AND JUSTICE—JAILS		71	21,89,000	21,70,000	22,95,000	22,47,287	19,000	...
20.—POLICE		79	25,42,000	25,51,000	25,07,000	24,40,231	...	9,000
22.—EDUCATION		86	45,79,000	13,21,000	14,28,000	10,82,242	32,58,000	...
23.—ECCLIESIASTICAL		94	2,13,000	2,05,000	2,18,000	2,13,433	8,000	...
24A.—MEDICAL		96	12,45,000	11,62,000	11,50,000	10,86,403	83,000	...
24B.—SANITATION		103	24,20,000	10,51,000	17,06,000	7,66,510	13,69,000	...
25.—POLITICAL		106	1,33,78,000	2,57,41,000	1,86,10,000	99,20,582	...	1,23,63,000
26A.—AGRICULTURE		129	12,35,000	11,36,000	10,99,000	11,23,819	1,09,000	...
26B.—SCIENTIFIC AND MISCELLANEOUS DEPTS		138	41,66,000	41,62,000	38,07,000	41,11,969	4,000	...
27.—TERRITORIAL AND POLITICAL PENSIONS		172	1,95,000	2,06,000	2,03,000	1,91,382	...	11,000
28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES		172	4,000	4,000	4,000	9,876	...	...
29.—SUPERANNUATION ALLOWANCES AND PENSIONS		172	15,92,000	16,00,000	14,95,000	15,49,709	...	8,000
30.—STATIONERY AND PRINTING		173	13,62,000	36,62,000	19,81,000	27,81,574	...	20,00,000
32.—MISCELLANEOUS		189	18,50,000	27,30,000	13,88,000	33,45,190	...	8,80,000
33.—FAMINE RELIEF (CIVIL)		180	...	2,89,000	...	474	...	2,89,000
35.—PROTECTIVE WORKS, IRRIGATION		190	—93,000	...	4,29,000	...	...	93,000
36.—REDUCTION OR AVOIDANCE OF DEBT		191	...	31,000	33,02,000	97,77,096	...	31,000
38.—STATE RAILWAYS—INTEREST ON DEBT		191	7,25,52,000	6,94,45,000	6,49,03,000	6,72,82,596	31,07,000	...
42.—IRRIGATION—MAJOR WORKS—WORKING EXPENSES		191	2,33,000	...	2,02,000	...	2,33,000	...
INTEREST ON DEBT		191	—18,69,000	—18,67,000	—18,15,000	—13,66,230	...	2,000
43.—IRRIGATION—MINOR (CIVIL)		191	1,000	1,000	1,000	1,536	...	...
WORKS AND NAVIGATION. (P. W.)		191	2,69,000	1,92,000	2,18,000	1,43,650	77,000	...
45.—CIVIL WORKS (CIVIL)		191	5,49,000	6,17,000	6,20,000	6,28,913	...	68,000
(P. W.)		191	37,72,000	31,12,000	36,63,000	30,38,966	6,60,000	...
TOTAL			17,20,29,000	17,85,85,000	15,45,28,000	13,30,20,813	1,60,18,000	2,25,74,000
DEPARTMENTAL HEADS.								
<i>For Details, see separate Estimates.</i>								
14.—INTEREST ON OTHER OBLIGATIONS			61,40,000	53,86,000	43,10,000	39,04,782	3,04,000	...
15.—POSTS AND TELEGRAPHS			5,88,21,000	5,64,19,000	5,23,47,000	4,92,95,455	24,02,000	...
25.—POLITICAL :—								
INDIAN MOINTY OF COST OF SOUTH PERSIA RIFLES			37,50,000	1,60,00,000	1,12,50,000	1,20,00,000	...	1,22,50,000
34.—PROTECTIVE WORKS, RAILWAYS	—5,000	—8,000	—299	5,000	...
38.—STATE RAILWAYS :—								
INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES			3,33,000	3,16,000	2,62,000	2,55,326	17,000	...
INTEREST ON CAPITAL DEPOSITED BY COMPANIES			7,96,000	7,83,000	9,82,000	8,67,459	13,000	...
40.—SUBSIDISED COMPANIES: LAND, ETC.			6,50,000	3,50,000	4,90,000	9,50,814	8,00,000	...
41.—MISCELLANEOUS RAILWAY EXPENDITURE			13,00,000	9,50,000	3,99,000	7,95,692	3,50,000	...
46.—ARMY { EFFECTIVE			48,57,32,000	53,54,56,000	39,41,33,000	31,62,89,725	...	4,97,34,000
{ NON-EFFECTIVE			1,78,71,000	1,59,90,000	1,60,71,000	1,46,21,875	18,81,000	...
46A.—MARINE			62,40,000	61,62,000	52,53,000	67,45,164	78,000	...
47.—MILITARY WORKS			2,66,70,000	4,09,20,000	2,65,12,000	2,71,46,633	...	1,42,50,000
47A.—SPECIAL DEFENCES (1902)	1,32,213	...	...
TOTAL DEPARTMENTAL HEADS			60,83,08,000	67,91,77,000	45,20,01,000	43,30,04,239	58,50,000	7,62,24,000
TOTAL EXPENDITURE			78,03,32,000	85,77,62,000	60,65,29,000	56,60,25,052	4,18,68,000	9,87,98,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE—								
48.—STATE RAILWAYS			18,59,00,000	5,55,10,000	4,41,22,000	4,69,30,467	7,74,30,000	...
49.—IRRIGATION WORKS			6,31,000	...	85,000	...	8,08,90,000	...
51.—INITIAL EXPENDITURE ON NEW CAPITAL AT DELHI			34,00,000	42,61,000	37,95,000	36,63,856	6,31,000	...
							...	8,61,000

Net decrease of Expenditure in 1919-20, Rs. 7,74,30,000.

The following is the estimated cost of collecting the undermentioned Revenues :—

Land Revenue

CIVIL BUDGET ESTIMATE OF REVENUE AND RECEIPTS FOR THE YEAR 1919-20.

I.—LAND REVENUE.

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
<i>IMPERIAL.</i>		Rs.	Rs.	Rs.	Rs.
Ordinary Revenue	IA	17,41,600	17,05,2000	19,80,300	19,24,829
Sale-proceeds of waste Lands and Redemption of Land Tax		3,000	2,500	3,000	19,584
Moturpha (House Tax) Collections		1,600	1,300	1,600	1,219
Sale of Government Estates . . . . .		...	25,000	...	2,586
Miscellaneous	IB	2,06,000	1,85,900	2,34,900	2,21,882
For rounding		200	100	800	
Total		19,52,000	19,20,000	22,19,000	21,70,100

DETAILED ACCOUNT No. IA.—LAND REVENUE.—Ordinary Revenue.

Fixed Collections	10,90,170	11,07,900	12,41,520	12,14,261
Fluctuating Collections	6,45,980	5,91,800	7,38,740	7,09,589
Quit rent realized from Inamdars	10	...	10	...
Collection from Government States	5,510	5,510	30	1,029
For rounding	20	10		
Total	17,41,600	17,05,200	19,80,300	19,24,829

DETAILED ACCOUNT No. IB.—LAND REVENUE.—Miscellaneous.

Record room-Receipts	870	700	900	794
Birds' nest contract	3,350	3,350	4,350	4,955
Land Registration Fees	3,850	3,200	1,780	1,372
Jattle-grazing Fees	1,61,900	1,42,000	1,78,600	1,69,272
Nazarana Bhumias	4,010	4,010	19,770	9,741
Record Office fees . . . . .	...	...	...	258
Royalty on Coal and Chromite	18,580	18,000	11,500	14,201
Fines and forfeitures of Revenue Courts . . . . .	...	500	...	719
Receipts from quarries and minor mineral products	1,200	1,500	...	4,173
Revenue Talabana . . . . .	...	...	...	279
Hugal Tasil . . . . .	...	...	...	28
Other items	17,200	17,610	18,030	16,095
For rounding	40	30	10	
Total	2,06,000	1,85,900	2,34,900	2,21,882

II.—OPIUM.

	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
<i>IMPERIAL.</i>				
Cost Price of Opium sold to the Revenue Department (At Rs. 11 a seer and 10 paise per seer from 1913-14)

III.—SALT.

IMPERIAL.	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
Proceeds of Sale of Government Salt	IIIA	14,00,000	15,22,000	13,31,500	46,80,277
Excise Duty on Salt	IIIB	39,78,700	1,11,32,200	40,16,400	3,01,29,223
Fees and Cesses	IIIC	46,500	46,500	46,500	48,786
Fines and Forfeitures		9,800	1,000	5,500	1,087
Miscellaneous		2,65,800	2,00,000	1,01,000	2,41,198
For rounding		57,00,600 400	1,29,01,700 300	55,00,900 100	
TOTAL		57,01,000	1,29,02,000	55,01,000	3,51,00,571

DETAILED ACCOUNT NO. IIIA.—SALT.—PROCEEDS OF SALE OF GOVERNMENT SALT.

Sambhar Lake Receipts	9,12,500	12,58,000	9,00,000	39,24,341
Salt Range Division	4,12,500	2,20,000	3,88,400	6,75,282
Rajputana Salt Sources—				
Didwana Lake . . . . .	...	1,000	...	39,414
Pachbudra	75,000	43,000	43,100	41,240
TOTAL	14,00,000	15,22,000	13,31,500	46,80,277

DETAILED ACCOUNT NO. IIIB.—SALT.—EXCISE DUTY ON SALT.

Northern India Salt Department—				
Sambhar Lake	18,18,800	68,02,500	25,00,000	1,96,26,202
Salt Range Division	10,00,000	84,00,000	9,00,000	89,74,186
Pachbudra	7,88,700	2,00,000	2,00,000	3,48,617
Didwana . . . . .	...	2,000	...	3,44,141
Baluchistan	700	1,700	800	759
Other Sources	1,88,000	2,11,000	1,00,000	1,78,404
Duty at Special Rates—				
Kohat Mines	6,87,500	5,00,000	3,00,000	6,86,481
Share of Mandi Revenue	20,000	15,000	15,600	20,453
Total	39,78,700	1,11,32,200	40,16,400	3,01,29,223

DETAILED ACCOUNT NO. IIIC.—SALT.—FEES AND CESSES.

Government Proprietary Share in Sultanpur Salt Produce	500	500	500	1,081
Fees and Licences of Saline Works	46,000	46,000	46,000	49,867
Total	46,500	46,500	46,500	48,786

IV.—STAMPS.

IMPERIAL.	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
Sale of General Stamps	IVA	3,68,900	3,47,700	2,80,700	3,10,165
Sale of Court-fee Stamps		7,07,000	6,80,600	5,31,000	5,47,699
Sale of Plain Paper to be used with Court-fee Stamps		8,800	8,600	6,600	6,294
Duty on Impressing Documents		15,500	14,000	7,500	8,908
Fines and Penalties	IVB	5,300	5,800	4,700	6,053
Miscellaneous		33,200	33,700	38,500	30,150
Rounding		300	400		
TOTAL		11,39,000	10,90,000	8,69,000	9,09,269

DETAILED ACCOUNT NO. IVA.—STAMPS.—SALE OF GENERAL STAMPS.

Civil Department's share of Sale-proceeds of Unified Stamps	80,000	80,000	80,000	
Bills of Exchange or Hoondies	4,280	8,050	4,980	22,756
British General Stamps	1,000	900	1,000	1,066
Other General Stamps	3,88,550	3,18,770	2,44,550	2,56,348
Consular Stamps	40	...	40	...
For rounding	80	20	30	...
TOTAL	3,68,900	3,47,700	2,80,700	3,10,165

DETAILED ACCOUNT NO. IVB.—STAMPS.—FINES AND PENALTIES.

Fines and Penalties by Judicial Officers	5,290	5,760	4,890	
" by Revenue Officers	10	...	10	
For rounding		40		
TOTAL	5,300	5,800	4,700	6,053

V.—EXCISE.					
	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19	Budget Estimate, 1918-19	Accounts, 1917-18.
IMPERIAL.					
License and Distillery Fees and Duties for the Sale of Liquors and Drugs	VA	Rs. 42,50,900	Rs. 39,50,600	Rs. 30,88,300	Rs. 31,05,382
Transit Duty on Excise Opium		4,800	4,600	3,600	4,920
Gain on sale-proceeds of Excise Opium		60,800	61,900	44,900	47,525
Fines, Confiscations, and Miscellaneous	VB	9,900	9,400	9,200	10,377
Duty on Ganja		55,800	55,800	10,000	9,802
For rounding		200	700		
TOTAL		43,82,000	40,83,000	31,56,000	31,78,006

DETAILED ACCOUNT NO. VA.—EXCISE.—License and Distillery Fees, etc.

SUMMARY.				
Foreign Liquors	1,80,250	1,58,180	1,26,690	1,30,490
Liquors and Spirits made in India after European Methods	7,69,040	7,11,860	5,17,470	5,40,145
Country Spirits	28,61,800	26,80,000	20,32,170	20,19,960
Toddy Revenue	1,24,710	1,10,210	1,08,150	1,08,886
Opium and its preparations	1,65,280	1,47,030	1,21,680	1,29,620
Other Drugs—Ganja, Bhang, etc.	1,50,280	1,43,820	1,87,230	1,81,281
For rounding	40		40	
TOTAL	42,50,900	39,50,600	30,88,300	31,05,382
DETAILS.				
Foreign Liquors.				
Wholesale License fees	1,38,880	1,18,210	88,450	98,199
Retail License Fees	39,840	38,600	36,900	36,058
Other Fees	40	...	...	...
Hotel Fees	1,490	1,470	1,340	1,233
Total Foreign Liquors	1,80,250	1,58,180	1,26,690	1,30,490
Liquors, etc., made in India, etc.				
Duty on Beer	5,45,000	530	3,90,000	4,01,640
Wholesale License Fees	220	48,830	220	200
Retail License Fees	53,820	1,45,000	2,250	1,38,305
Rent of Retail shops	1,70,000	5,17,000	1,25,000	...
Total Liquors, etc.	7,69,040	7,11,860	5,17,470	5,40,145
Country Spirits.				
Still Head Duty	20,33,450	19,43,000	13,72,000	13,80,708
Liquor License Fees	5,96,050	5,27,050	4,64,370	4,42,560
Sales of Contracts for exclusive right of manufacture and sale	5,000		4,000	...
Rent of Arrack Shops	2,26,800	2,09,800	1,91,800	1,96,487
Other items . . . . .	...	150	...	260
Total Country Spirits	28,61,800	26,80,000	20,32,170	20,19,960
Toddy Revenue.				
Rent of Toddy Shops	1,04,000	90,000	88,000	80,000
Tree Tax	18,000	18,000	12,500	13,622
Rent of Toddy Trees	1,560	1,560	2,050	59,405
License fees for the sale of Toddy	1,160	650	600	859
Total Toddy Revenue	1,24,710	1,10,210	1,08,150	1,08,886
Opium and its Preparations.				
Opium License Fees	1,45,530	1,36,130	1,08,700	1,18,904
Rent on Opium Shops	8,000	7,700	14,000	6,372
Fees for the combined sale of Opium and hemp drugs	3,470	3,200	3,600	4,249
Other items	8,280	...	880	95
Total Opium and its Preparations	1,65,280	1,47,030	1,21,680	1,29,620
Other Drugs—Ganja and Bhang, etc.				
Duty on Ganja	120	...	...	...
Duty on Excise Ganja Sales	21,050	21,400	19,130	20,292
Ganja License Fees and Ganja Vend Rent	1,27,760	1,21,550	1,24,330	86,632
Cocaine License Fees	70	70	70	101
Other items	220	100	42,180	40,528
Duty on Bhang and Chajras	1,080	700	1,620	88,728
Total other drugs	1,50,280	1,43,820	1,87,230	1,81,281

DETAILED ACCOUNT NO. VB.—EXCISE.—FINES, CONFISCATIONS, ETC.

Sale proceeds of old stores and materials . . . . .	...	...	...	551
Fines under the Abkari Act	100	100	120	1,469
Other Items (Abkari)	9,820	9,800	9,080	8,596
Other items (Miscellaneous) . . . . .	...	...	...	4,761
For rounding	20			
Total	9,900	9,400	9,200	10,377

VI.—PROVINCIAL RATES.

	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Rates and Cesses on Lands—				
Opium Road-cess	80	70	80	78
Cess on Ward's State	480	480	480	484
Miscellaneous—				
Local Cess at one rupee per Chest on Exportation of Malwa				
Opium	20	...	20	...
For rounding	420	450	420	...
Total	1,000	1,000	1,000	557

VII.—CUSTOMS.

	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Excise Duty on Cotton Manufactures	1,00,000	1,00,000	35,000	37,911

VIII.—INCOME TAX.

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
IMPERIAL.					
Income Tax	VIIIA	29,70,800	29,33,200	26,89,300	27,02,672
Super Tax	VIIIB	1,30,000	1,31,000	25,000	88,382
Excess Profits duty	VIIIC	1,00,000			
Lump correction to arrive at Finance Department Fig.		6,00,000	...	...	...
For rounding		200	300	700	...
Total		26,01,000	30,64,000	27,15,000	27,91,054

DETAILED ACCOUNT NO. VIIIA.—INCOME TAX.—INCOME TAX.

	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
	Rs.	Rs.	Rs.	Rs.
Salaries—				
Paid by Government				
Paid by Local authorities				
Paid by companies, other public bodies and associations				
Paid by private employers under an agreement with the collector				
Interest on securities—				
On securities of the Government of India				
On debentures and other securities of a local authority or Company				
Income derived from house property—				
Income derived from business				
Professional earnings				
Income derived from other sources—				
Salaries not included in items 1 to 4				
Other sources				
Excess collections and advance payments—				
Arrears				
Collections under section 25				
Other arrears of previous years				
Penalties—				
Penal assessments under section 24 (only amount collected as penalty to be shown)				
Penal recoveries under section 36(1) only amount recovered as penalty to be shown)				
Other penalties and fines				
Miscellaneous receipts				
Total	29,70,800	29,33,200	26,89,300	27,02,672

DETAILED ACCOUNT NO. VIIIB.—INCOME TAX.—SUPER TAX.

	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
	Rs.	Rs.	Rs.	Rs.
Collections from individuals				
Collections from companies				
Collections from firms				
Collections from Hindu undivided families				
Penalties and other miscellaneous receipts				
Total	1,30,000	1,31,000	25,000	88,382

DETAILED ACCOUNT NO. VIIIC.—INCOME TAX.—EXCESS PROFITS DUTY.

	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
	Rs.	Rs.	Rs.	Rs.
Collections from companies				
Collections from firms				
Penalties and other miscellaneous receipts				
Total	1,00,000	...	...	...

IX.—FOREST.

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
<i>IMPERIAL.</i>					
		Rs.	Rs.	Rs.	Rs.
I.—Timber and other Produce removed from the Forests by Government Agency	IXA	22,18,100	18,21,500	10,71,600	12,31,253
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers	IXB	1,04,600	1,02,900	84,900	96,223
III.—Drift and Waif Wood and Confiscated Forest Produce		...	...	...	415
IV.—Revenue from Forests not managed by Government— Revenue from shared and Private Forests		6,000	6,300	6,300	6,246
V.—Miscellaneous	IXC	17,700	18,100	25,800	23,883
For rounding		400	200	400	
TOTAL		23,46,000	19,49,000	11,89,000	13,58,020
Redistribution of the above —					
Ajmer		40,250	40,000	23,200	27,738
Andamans		14,31,200	12,19,500	7,71,000	7,93,656
Baluchistan		22,350	24,000	22,000	17,934
Bangalore		500	2,500	100	22,073
Coorg		8,16,000	6,26,410	3,39,000	4,58,073
Forest Research Institute and College, Dehra Dun		9,000	9,430	8,500	8,305
Indore		26,430	26,450	24,030	29,252
Rajputana		690	560	1,020	394
For rounding		420	150	150	
TOTAL		23,46,000	19,49,000	11,89,000	13,58,020

* DETAILED ACCOUNT No. IXA.—FOREST.—I.—TIMBER, ETC., REMOVED BY GOVERNMENT AGENCY.

(a) Timber	17,40,250	13,41,250	8,32,650	8,90,119
(b) Firewood and charcoal	72,000	72,200	53,500	54,088
(c) Bamboos	200	200	200	107
(d) Sandal wood	4,00,500	4,02,500	1,80,100	2,83,245
(e) Grass and other minor produce	5,110	5,350	5,110	3,694
For rounding	40		40	
TOTAL	22,18,100	18,21,500	10,71,600	12,31,253

DETAILED ACCOUNT No. IXB.—FOREST.—II.—TIMBER, ETC., REMOVED BY CONSUMERS OR PURCHASERS.

(a) Timber	58,750	56,650	36,650	55,715
(b) Firewood and charcoal	20,250	19,080	15,750	16,881
(c) Bamboos	1,900	1,860	1,480	2,498
(d) Grazing and fodder grass	11,800	10,420	6,980	8,265
(e) Other minor produce	8,130	8,220	5,250	6,510
(f) Commutation fees	700	520	700	652
(g) Cardamom	5,000	5,000	18,000	4,430
(h) Miscellaneous other items	100	1,180	100	1,222
For rounding	30	10	40	
TOTAL	1,04,600	1,02,900	84,900	96,223

DETAILED ACCOUNT No. IXC.—FOREST.—V.—MISCELLANEOUS.

(a) Fines and Forfeitures	210	250	110	188
(b) Refunds	10	20	10	39
(c) Other Sources	17,480	17,840	25,680	23,656
For rounding	80	10	30	
TOTAL	17,700	18,100	25,800	23,883

X.—REGISTRATION.

	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
<i>IMPERIAL.</i>	Rs.	Rs.	Rs.	Rs.
Fees for Registering Documents	45,300	46,700	40,300	43,865
Fees for Copies of Registered Documents	7,500	7,700	7,300	7,203
Miscellaneous	5,100	5,300	4,400	4,024
For rounding	100	300		
TOTAL	58,000	60,000	52,000	55,092

XI.—TRIBUTES FROM INDIAN STATES.

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
<i>IMPERIAL.</i>		Rs.	Rs.	Rs.	Rs.
TRIBUTES.					
Tribute from Banswara		17,500	17,500	17,500	17,500
" Bundi		1,80,000	1,12,000	1,80,000	68,000
" Doongurpur		17,500	17,500	17,500	17,500
" Holkar's State		5,950	5,950	5,950	5,945
" Jaipur		4,00,000	4,00,000	4,00,000	4,00,000
" Jhalawar		30,000	30,000	30,000	20,000
" Jodhpur		98,000	98,000	98,000	98,000
" Kotah		2,34,720	2,34,720	2,34,720	2,34,720
" Udaipur		2,00,000	2,00,000	2,00,000	2,00,000
Tributes from various Petty States	XIA	1,44,560	1,48,000	1,48,000	1,54,315
For rounding		30	30	70	
TOTAL TRIBUTES		13,28,200	12,63,700	13,31,600	12,15,980
CONTRIBUTIONS.					
Contribution from Bhopal towards cost of Bhopal Contingent		1,61,290	1,61,290	1,61,290	80,645
Contribution from Jodhpur towards cost of Erinpura Irregular Forces		1,15,000	1,15,000	1,15,000	1,15,000
Contribution from Kotah towards cost of Deoli Irregular Force		2,00,000	2,00,000	2,00,000	2,00,000
Contribution from Jowrah towards cost of United Malwa Contingent		1,37,130	2,05,690	1,37,130	68,564
Contributions from various Petty States towards the maintenance of the Malwa Bheel Corps	XIB	59,900	75,340	59,900	49,358
For rounding		20	20	20	
TOTAL CONTRIBUTIONS		6,73,300	7,57,300	6,73,300	5,13,567
		20,01,500		20,04,900	
Lump alteration		500		900	
TOTAL		20,02,000	20,21,000	20,04,000	17,29,547

DETAILED ACCOUNT NO. XIA.—TRIBUTES FROM INDIAN STATES.—TRIBUTES FROM VARIOUS PETTY STATES.

Ajehgarh State	7,010	7,010	7,010	7,014
Amjeera State	38,020	38,020	38,020	38,019
Behut State	1,400	1,400	1,400	1,400
Chirkhari State	8,580	8,580	8,580	11,446
Kelchesspur State	11,180	11,180	11,180	11,184
Lawa State	220	220	220	225
Paldeo State	240	240	240	242
Punnah State	9,960	9,960	9,960	9,955
Rutlam State	42,000	42,000	42,000	42,000
Sailana State	21,000	21,000	21,000	21,000
Shahpura State	10,000	10,000	10,000	10,000
Sirohi State . . . . .	...	8,440	8,440	6,881
TOTAL	1,44,560	1,48,000	1,48,000	1,54,815

DETAILED ACCOUNT NO. XIB.—TRIBUTES FROM INDIAN STATES.—CONTRIBUTIONS FROM VARIOUS PETTY STATES
TOWARDS THE MAINTENANCE OF THE MALWA BHEEL CORPS.

Alirajpore State	1,270	1,270	1,270	1,271
Amjeera "	18,870	18,870	18,870	18,868
Burwance "	3,890	3,890	3,890	6,780
Dewas "	28,500	42,710	28,500	14,287
Dhar "	6,600	6,600	6,600	6,602
Jhabua "	1,270	2,410	1,270	1,020
Jobat " . . . . .	...	90	...	580
TOTAL	59,900	75,840	59,900	49,358

XII.—INTEREST.

	Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
<i>IMPERIAL</i>					
		Rs	Rs.	Rs.	Rs.
Profits on Note Circulation		66,70,400	34,70,400	34,70,400	34,70,420
Interest on Imperial Loans and Advances	XIIA	2,00,600	3,55,300	2,39,900	2,91,399
Percentage from Subscribers to Service Funds on Foreign Service	XIIB	1,000	1,000	1,000	763
Interest on Government Securities and other investments	XIIC	26,42,400	31,52,900	16,01,400	1,04,032
Interest on Overdrawn Capital of Railway Companies in India	XIID	5,95,500	5,59,500	6,46,000	6,39,511
Interest on Advances to Railway Companies charged to Capital (Bengal Nagpur Railway)		60,000	9,000	11,000	9,987
Miscellaneous (Rebate on Treasury Bills)		...	7,85,900	...	2,01,316
Lump addition		100	1,000	300	
		1,01,70,000	83,35,000	59,70,000	47,17,428

DETAILED ACCOUNT No. XIIA.—INTEREST.—Interest on Imperial Loans and Advances.

SUMMARY.				
IMPERIAL				
Interest on Loans to Indian States	97,650	2,43,890	1,38,600	1,82,088
" " " " Mofussil Municipalities	46,950	51,170	51,110	55,279
" " " " Landholders and other Notabilities	1,700	2,490	7,730	4,744
" " " " Co-operative Credit Societies	150	100	150	812
" " " " District and other Local Fund Committees (Cantonment Committee, Secunderabad)	1,400	2,320	3,100	4,209
		12,000		
Interest on advances under special Laws—	12,000			
" Under the Bangalore Sanitary Improvement Loan Act, 1906	50	50	100	11,996
Interest on advances to Cultivators	32,370	27,260	21,540	179
Interest on Miscellaneous Loans and Advances	8,330	15,550	17,530	32,123
For rounding		30	40	20
TOTAL	2,00,600	3,55,300	2,39,900	2,91,399

DETAILS.				
Interest on Loans to Indian States—				
Barsundha	80	...	...	...
Gwalior . . . . .	...	1,04,600	...	...
Doongarpur State	2,900	3,700	3,000	4,437
Hyderabad „	93,770	1,32,470	1,32,470	1,69,686
Jhabua „ . . . . .	...	190	230	1,789
Karauli „ . . . . .	...	...	...	1,089
Kishengarh „ . . . . .	...	830	800	1,876
Shahpura „	900	2,100	2,100	3,150
Bijwar Durbar . . . . .	...	...	...	11
Total Interest on Loans to Indian States	97,650	2,43,890	1,38,600	1,82,088

DETAILED ACCOUNT NO. XIIA.—INTEREST.—INTEREST ON IMPERIAL LOANS AND ADVANCES—*contd.*

DETAILS.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
	Rs.	Rs.	Rs.	Rs.
Interest on Loans to Mofussil Municipalities—				
Delhi Municipality	28,220	20,040	26,050	28,760
Ajmer	21,480	22,440	22,440	23,322
Bangalore	2,250	2,370	2,570	3,039
Mercara . . . . .	...	20	50	152
Total Interest on Loans to Mofussil Municipalities	46,950	51,170	51,110	55,270

DETAILED ACCOUNT NO. XIIB.—INTEREST.—PERCENTAGE FROM SUBSCRIBERS TO SERVICE FUNDS ON FOREIGN SERVICE

Subscribers to Bengal Uncovenanted Service Family Pension Funds } " Bengal and Madras Service Family Pension Fund }	1,000	1,000	1,000	768
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DETAILED ACCOUNT NO. XIIC.—INTEREST.—INTEREST ON GOVERNMENT SECURITIES AND OTHER INVESTMENTS.

	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
IMPERIAL	Rs.	Rs.	Rs.	Rs.
Ajmer Government College	1,430	1,430	1,430	1,435
Interest on Securities of Railway Companies' Provident Fund	26,41,010	31,51,440	16,00,000	1,02,597
For rounding	40	30	30	
TOTAL	26,42,400	31,52,900	16,01,400	1,04,032

DETAILED ACCOUNT NO. XIID.—INTEREST.—INTEREST ON OVERDRAWN CAPITAL OF RAILWAY COMPANIES.

Burma Railway	5,36,000	5,00,000	6,19,000	5,08,658
South Behar Railway	26,700	26,710	27,000	26,708
Sara Saigange Railway	32,790	32,790	...	44,145
For rounding	10			
TOTAL	5,95,500	5,59,500	6,46,000	6,39,511

XV.—MINT.

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
SILVER, IMPERIAL.		Rs.	Rs.	Rs.	Rs.
Percentage chargeable on the coinage of New Rupees.		49,00,000	55,00,000	15,00,000	17,65,423
Other gain (than on coining Dollars, etc.) on Silver Coinage Operations		50,000	55,000	30,000	35,367
Assay fees		12,000	11,000	3,000	21,055
Profit on circulation of bronze copper coins		5,00,000	10,50,000	...	4,70,417
Miscellaneous	XVA	42,000	45,000	41,000	1,39,921
TOTAL		55,04,000	66,61,000	15,79,000	24,82,183

DETAILED ACCOUNT NO. XVA.—MINT.—MISCELLANEOUS.

Scales and Weights	2,000	2,000	3,000	1,809
Sundry Articles supplied and work done	25,000	30,000	25,000	1,14,554
Sale of old Stores and Materials	5,000	8,000	8,000	479
Other receipts	10,000	10,000	10,000	78,019
TOTAL	42,000	45,000	41,000	1,39,921

XVIA.—LAW AND JUSTICE—COURTS OF LAW.

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
IMPERIAL.		Rs.	Rs.	Rs.	Rs.
Sale-proceeds of Unclaimed and Escheated Property	...	11,900	12,700	8,100	17,412
Court-fees realised in Cash	XVIA a	1,000	2,100	1,400	1,253
General Fees, Fines, and Forfeitures	XVIA b	78,300	76,300	86,100	83,115
Miscellaneous Fees and Fines	XVIA c	4,200	9,200	10,000	92,039
Miscellaneous		400	1,200	100	601
For rounding		800	500	300	
TOTAL		95,000	1,01,000	1,06,000	1,94,420

DETAILED ACCOUNT NO. XVIA a.—LAW AND JUSTICE—COURTS OF LAW.—Court-fees realised in cash.

Process-servers' Fees	200	570	100	191
Recoveries on account of Pauper Suits	300	1,250	300	606
Other Items	500	300	1,000	456
For rounding		20		
Total	1,000	2,100	1,400	1,253

DETAILED ACCOUNT NO. XVIA b.—LAW AND JUSTICE—COURTS OF LAW.—General Fees, Fines, and Forfeitures.

	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
	Rs.	Rs.	Rs.	Rs.
Civil Courts	170	250	170	1,212
Magisterial Fines and Forfeitures	75,270	73,400	83,160	79,425
Other Items	2,850	2,620	2,820	2,473
For rounding	10	30	50	
Total	78,300	76,300	86,100	83,115

DETAILED ACCOUNT NO. XVIA c.—LAW AND JUSTICE—COURTS OF LAW.—Miscellaneous Fees and Fines.

Commission on sale of attached property	...	100	...	...
Commission and Fees realized by the Administrator General	...	...	...	83,487
Commission on sale of attached properties	...	...	...	2,663
Record Office Fees	...	...	...	5,862
Commission realized by the Official Trustee, Bengal	4,200	9,050	10,000	65
Other Receipts	...	...	...	162
For rounding		50		
Total	4,200	9,200	10,000	92,039

XVIB.—LAW AND JUSTICE—JAILS.

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
IMPERIAL.		Rs.	Rs.	Rs.	Rs.
Jails	XVIB a	10,500	9,200	7,800	5,637
Jail Manufactures	...	26,000	24,900	40,500	32,872
Convict Receipts at Port Blair	XVIB b	11,96,900	11,97,000	7,45,000	6,83,388
For rounding		600	100	700	
Total		12,34,000	12,31,000	7,54,000	7,21,897

DETAILED ACCOUNT NO. XVIB a.—LAW AND JUSTICE—JAILS.—Jails.

Hire of Convicts, etc.	2,000	1,000	2,000	1,626
Recoveries of Transportation and Jail Charges from Indian States	8,100	...	5,380	...
of Colonial Governments	400	7,800	400	3,322
Miscellaneous	...	400	20	629
Total	10,500	9,200	7,800	5,637

DETAILED ACCOUNT No. XVIBb.—LAW AND JUSTICE—JAILS.—CONVICT RECEIPTS AT PORT BLAIR.

	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
	Rs.	Rs.	Rs.	Rs.
Jail Manufactures	97,010	97,000	89,910	65,664
Sale of Produce	4,810	7,000	5,480	5,888
Hire of Convicts	1,94,800	1,96,000	1,49,470	1,22,097
Tea Garden, Kalatang	24,000	24,000	40,000	35,629
Sale of Stores	84,200	84,000	64,000	73,276
Sale-proceeds of Unclaimed and Intestate Properties	3,920	4,000	4,320	5,537
Recoveries from Native States for their prisoners in Port Blair	45,880	45,000	46,000	47,490
Civil Veterinary Receipts	1,450	1,000	1,420	1,174
Miscellaneous	61,420	60,000	72,880	70,600
Receipts in connection with mail steamer "S. S. Maharaja"— Government passages	6,80,000	6,80,000	2,72,000	2,56,033
Government Freights	40		10	
For rounding				
Total	11,96,900	11,97,000	7,45,000	6,83,388

XVII.—POLICE.

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
IMPERIAL.					
Police supplied to Public Departments, private Companies, etc.		17,100	17,100	17,300	13,570
Cash receipts under the Arms Act		600	500	600	638
Fees, Fines, and Forfeitures	XVIIA	14,400	14,500	16,400	17,196
Superannuation Receipts		12,800	10,600	10,800	10,888
Miscellaneous		4,800	6,000	5,700	8,378
For rounding		700	300	200	
Total		49,000	49,000	51,000	50,670

DETAILED ACCOUNT No. XVIIA.—POLICE.—FEES, FINES, AND FORFEITURES.

	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Cattle-Pound Receipts, etc.	10,000	10,010	12,000	11,558
Fees for licenses for storing Petroleum	1,240	1,250	1,200	1,214
Other Items	160	100	240	4,404
Sundry Receipts	8,000	3,100	3,000	20
For rounding		40	40	
Total	14,400	14,500	16,400	17,196

XIX.—EDUCATION.

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
IMPERIAL.					
Fees, Government Colleges, General		9,800	9,900	7,800	7,458
Fees, School, General	XIXA	41,000	40,900	43,600	45,196
Fees, School, Special . . . . .		...	1,300	1,500	1,358
Contributions—From Indian States, Municipalities, etc.		21,200	21,200	22,700	18,715
Miscellaneous	XIXB	7,000	6,000	6,200	5,315
For rounding			800	200	
Total		79,000	79,000	82,000	78,042

DETAILED ACCOUNT No. XIXA.—EDUCATION.—FEES, SCHOOLS, GENERAL.

	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
	Rs.	Rs.	Rs.	Rs.
Secondary Schools	32,280	31,920	28,320	45,162
Primary Schools	8,720	9,000	15,000	2,034
For rounding	50	20	20	
Total	41,000	40,900	43,600	45,196

DETAILED ACCOUNT No. XIXB.—EDUCATION.—MISCELLANEOUS.

	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of books	4,170	4,140	3,970	2,480
Examination fees	2,100	1,500	1,500	1,173
Datta Reformatory schools	700	330	700	1,713
Other items	90	30	50	
For rounding				
Total	7,000	6,000	6,200	5,315

XX A.—MEDICAL.					
<i>IMPERIAL.</i>	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
Medicines sold by Civil Surgeons	XXA a	1,800	2,200	300	2,164
Contributions		5,500	5,500	5,500	5,524
Hospital Receipts		2,700	100	100	24
Miscellaneous		5,300	7,900	1,700	9,511
For rounding		300	300	300	
TOTAL		15,000	16,000	7,000	17,228

DETAILED ACCOUNT No. XXA a.—MEDICAL—Contributions.

Contribution from Local Funds, Coorg	5,500	5,500	5,500	5,524
TOTAL	5,500	5,500	5,500	5,524

XX B.—SANITATION.

	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
Sanitation and Vaccination Receipt (C. R. Institute) and Delhi.	1,66,300	1,50,200	1,50,200	2,31,978
For rounding	200	200	200	
TOTAL	1,67,000	1,50,000	1,50,000	2,31,978

XXI A.—AGRICULTURE.

<i>IMPERIAL</i> <i>Agriculture</i>	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
Agricultural Receipts	XXIA a	22,500	19,500	20,600	23,079
Veterinary Receipts	XXIA b	2,58,500	2,57,700	3,11,200	2,54,102
For rounding			200	200	
TOTAL		2,81,000	2,77,000	3,32,000	2,77,181

DETAILED ACCOUNT No. XXI A a.—AGRICULTURE—Agricultural Receipts.

Agricultural Receipts	18,450	16,300	16,450	23,079
Botanical and other Public Garden Receipts	4,100	3,200	4,200	...
For rounding	50		50	
TOTAL	22,500	19,500	20,600	23,079

DETAILED ACCOUNT No. XXI A b.—AGRICULTURE—Veterinary Receipts.

Veterinary and Stallion Receipts	}	2,58,550	2,57,700	3,11,250	351
Bacteriology					2,58,751
For rounding		50		50	
TOTAL		2,58,600	2,57,700	3,11,300	2,58,802

XXIB.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENT.					
	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
<i>IMPERIAL.</i>		Rs.	Rs.	Rs.	Rs.
<i>Miscellaneous.</i>					
Sale of Stores and Materials	XXIBa	81,100	1,81,500	86,100	88,246
Zoological Survey		500	800	300	...
Examination Fees		2,000	2,000	2,000	82
Miscellaneous		24,400	23,300	25,600	26,225
For rounding			600		
TOTAL		1,08,000	2,07,000	1,14,000	11,15,293

DETAILED ACCOUNT No. XXIB a.—SCIENTIFIC, ETC., DEPARTMENTS—Sale of Stores and Materials.

Survey Department—					
Sale of map, cash		35,610		52,330	53,760
Sale of instruments by Mathematical Instrument Department .		41,000	1,81,080	28,000	27,706
Miscellaneous		4,280		5,380	3,337
Other Departments—					
Meteorological Department		180	400	180	3,443
Geological Survey of Museum . . . . .		...	...	200	...
For rounding		30	20	10	
TOTAL		81,100	1,81,500	86,100	88,246

XXII.—RECEIPTS IN AID OF SUPERANNUATION, ETC.

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
<i>IMPERIAL.</i>		Rs.	Rs.	Rs.	Rs.
Subscriptions to the Military Orphan Fund		1,200	1,200	1,000	1,079
Subscriptions under the Indian Civil Service Family Pension Regulations		1,59,000	1,59,000	1,30,000	1,51,664
Subscriptions to the Bengal Civil Fund	XXIIA	200	200	10,000	131
Subscriptions to the Bombay Civil Fund		300	300	400	346
Contributions for Pensions and Gratuities	XXIIB	2,25,500	2,87,700	2,33,500	2,04,965
Miscellaneous . . . . .		...	...	...	192
For rounding		1,200	400	100	
TOTAL		3,85,000	4,48,000	3,75,000	3,58,377

DETAILED ACCOUNT No. XXIIA.—SUPERANNUATION.—Subscriptions to the Bengal Civil Fund.

Additional		150	150	10,000	131
For rounding		50	50		
TOTAL		200	200	10,000	131

DETAILED ACCOUNT NO. XXII B.—SUPERANNUATION.—Contributions for Pensions and Gratuities.

	Budget Estimate, 1919-20	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18
	Rs.	Rs.	Rs.	Rs.
Capitalised value of Basic Pension	32,000	95,800	..	..
Contributions of officers lent to Municipalities and District Boards	9,140	8,900	9,340	899
Refund of gratuities . . . . .	..	..	2,24,180	178
Contributions of officers lent to Foreign Service	1,82,400	1,91,000	..	1,94,304
Mosby of Contribution recoverable from Home Government on account of lighting and buoying in Persian Gulf	2,000	2,000	.	4,134
Contributions of officers employed by Local Funds under Article 802, C. S. R. . . . .	..	..	..	4,996
Annuity deductions of covenanted Civilians lent to Indian States . . . . .	..	..	..	454
For rounding	40	..	20	..
Total	2,25,500	2,87,700	2,33,500	2,04,965

XXIII.—STATIONERY AND PRINTING.

	Detailed Account No	Budget Estimate, 1919-20	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
<i>IMPERIAL.</i>		Rs	Rs	Rs.	Rs
Stationery Receipt		2,60,200	3,51,200	1,43,200	1,34,051
Sale of Gazettes and other Publications	XXIII A	1,06,200	1,08,800	1,12,200	1,10,312
Other Press Receipts	XXIII B	1,33,900	1,34,500	1,34,300	1,33,628
For rounding		300	500	300	..
Total		5,00,000	5,94,000	3,90,000	3,77,991

DETAILED ACCOUNT NO XXIII A.—STATIONERY AND PRINTING.—Sale of Gazettes and other Publications.

	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
	Rs	Rs.	Rs.	Rs.
Acts and other Books	50,000	52,000	55,000	47,882
Gazettes, Civil List and other periodical publications	26,200	26,800	31,200	25,052
Stock Forms	30,000	30,000	26,000	85,325
Dr. Moore's Manual . . . . .	..	..	..	2,053
Total	1,06,200	1,08,800	1,12,200	1,10,312

DETAILED ACCOUNT NO. XXIII B.—STATIONERY AND PRINTING.—Other Press Receipts.

	Rs.	Rs.	Rs.	Rs.
Work done for High Court Sutors	8,000	6,000	10,000	5,400
Work done for Local and Private bodies	7,500	6,000	2,000	8,637
Advertisements	4,000	4,000	3,000	2,902
Sale-proceeds of waste paper and other unserviceable materials	25,000	25,000	20,000	24,895
Miscellaneous—				
• Sale of Types and Printing materials	60,000	65,000	75,000	62,978
Other items	29,400	28,500	24,300	28,316
Total	1,33,900	1,34,500	1,34,300	1,33,628

XXIV.—EXCHANGE.

	Detailed Account No.	Budget Estimate, 1919-20	Revised Estimate, 1918-19	Budget Estimate, 1918-19	Accounts, 1917-18.
<i>IMPERIAL.</i>		Rs.	Rs.	Rs.	Rs.
Exchange on Bills and Telegraphic Transfers on India		85,00,000	2,77,00,000	.	1,81,36,855
Do. Other Transactions. XXIVA		75,00,000	4,78,00,000	..	3,10,40,944
Exchange on Sterling transfers on London		...	95,00,000		..
TOTAL		1,60,00,000	6,60,00,000	...	4,71,77,799

DETAILED ACCOUNT No XXIVA.—EXCHANGE—On Other Transactions.

	Budget Estimate, 1919-20	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18
	Rs.	Rs.	Rs.	Rs.
Loss on Rupee Coinage	—6,56,00,000	—6,16,00,000	.	
African Protectorate				
Paisa Bills	—17,00,000	—19,00,000		
On Postal and Money Order transactions	42,00,000	75,00,000		
East African Remittances	20,00,000	59,00,000	..	
Supply of funds to Ceylon . . . . .	..	50,000	..	
Payments on behalf of Egypt . . . . .	..	1,50,000	..	
Opium supplied to Hongkong, etc.	18,00,000	15,00,000	..	
Advances to Emigration Agents and supplies to H. M. Ships	15,00,000	14,00,000	..	
Subscription in England towards the Second Indian War Loan . . . . .	..	10,50,000	..	
Recoverable War expenditure and other transactions in the Military Department	6,53,00,000	9,87,50,000	..	
Miscellaneous . . . . .	...	2,00,000	..	
TOTAL	75,00,000	4,78,00,000	..	3,10,40,944

XXV.—MISCELLANEOUS.

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19	Accounts, 1917-18.
<i>IMPERIAL.</i>		Rs.	Rs.	Rs.	Rs.
Gain by Exchange		30,000	30,000	50,000	1,36,836
Premium on Bills		1,48,900	1,48,900	1,48,200	1,38,736
Value of old Currency Notes assumed to be no longer in circulation		35,700	42,800	42,800	39,285
Unclaimed Deposits		75,100	75,200	89,100	33,355
Unclaimed Bills of Exchange of more than three years' standing		2,700	300	400	212
Sale-proceeds of Darbar Presents		2,000	3,200	2,000	3,675
Sale of old Stores and Materials		9,500	9,600	11,000	21,554
Sales of land and houses, etc.		50,000	5,000	50,000	8,292
Fees for Government Audit		11,000	11,000	7,800	20,593
Rents XXVA		16,100	11,000	17,000	6,146
Miscellaneous Fees, Fines and Forfeitures XXVB		99,000	1,03,000	94,600	96,208
Percentages chargeable on European Stores for Provincial and Local Funds, etc.		4,49,000	44,000	49,000	35,167
Percentage on Capital Cost of Furniture supplied to High Officers		12,800	12,700	12,800	12,696
Extraordinary Items	17,100	...	14,51,777
Recoveries of Famine Expenditure		100	...	100	2,674
Receipts arising out of war adjusted in the Civil Department	11,86,600	...	6,43,144
Treasure Trove	428
Miscellaneous XXVC		1,19,600	1,17,100	70,600	11,86,953
Lump addition and for rounding		500	500	56,600	
TOTAL		10,63,000	18,17,000	7,02,000	38,37,731

DETAILED ACCOUNT No. XXVA.—MISCELLANEOUS—RENTS.				
	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
	Rs.	Rs.	Rs.	Rs.
Rent of Lands	13,290	9,000	15,770	4,843
Rent of Agency dwelling house and Government Building not belonging to Public Works Department	2,280	1,500	780	1,800
Do. on account of cost of installation and maintenance of the Electric Lighting in Residency Baroda	480	500	500	...
For rounding	50	...	50	...
Total	16,100	11,000	17,000	6,143

DETAILED ACCOUNT No. XXVB.—MISCELLANEOUS—MISCELLANEOUS FEES, FINES AND FORFEITURES.				
License of Stage Carriage . . . . .	...	...	210	...
Registration of British subjects	460	210	...	15
Fees for Patents	92,000	92,000	90,000	89,288
Marriage and Burial Fees	1,080	1,510	110	379
Fees for Registry of Passports	820	1,250	120	296
Fees and subscriptions for petition within Kuchery compound	2,000	2,000	...	2,180
Other items	2,810	6,040	4,210	4,060
For rounding	50	10	50	...
Total	99,000	1,03,000	94,600	96,208

DETAILED ACCOUNT No. XXVC.—MISCELLANEOUS—MISCELLANEOUS.				
Recoveries on account of law charges . . . . .	...	...	...	192
Cash Recoveries of service payments in previous years	500	3,480	...	10,85,605
Recoveries of Charges for advertising sale of lease of Waste Lands	50	...	100	...
Effects of Deserters	72,000	72,000	25,000	20,268
Pollock Prize Medal Fund	220	220	220	217
Fees from petition-writers and copying agency account . . . . .	...	...	...	28,751
Other items	46,800	41,430	45,300	45,920
For rounding	30	20	20	...
Total	1,19,600	1,17,100	70,600	11,86,953

XXX.—MINOR WORKS AND NAVIGATION.				
	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
		Rs.	Rs.	Rs.
IMPERIAL.				
In charge of Civil Officers :—				
Delhi Province (Nasafgarh Jhil)	800	450	500	989
In charge of P. W. Officers (a)	92,000	58,000	44,000	...
For rounding	200	550	500	54,742
Total	93,000	59,000	45,000	55,731

XXXI.—CIVIL WORKS.					
	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
IMPERIAL.					
In charge of Civil Officers	XXXI A	10,000	10,000	8,000	11,590
In charge of P. W. Officers :—(a)		40,000	41,000	41,000	58,080
Baluchistan Special Revenue		14,000	14,000	14,000	15,316
Director-General of Military Works		1,900	5,000	2,700	8,673
Viceroyal Estates		1,35,000	1,35,000	1,56,300	1,28,443
Delhi Province		100	...	...	...
For rounding		100	...	...	...
Total	Total	1,91,000	1,95,000	2,14,000	2,10,512
		2,01,000	2,05,000	2,22,000	2,22,102

DETAILED ACCOUNT No. XXXIA.—CIVIL WORKS—In charge of Civil Officers.					
Cemetery Receipts		1,680	1,480	1,080	1,210
Staging Bungalows and encamping grounds		7,800	6,250	7,100	7,778
Other Items (Rent of Buildings), etc.		440	1,900	840	2,642
For rounding		580	870	580	...
Total		10,000	10,000	8,000	11,590

(a) For details vide P. W. Final Issue, for 1919-20.

CIVIL BUDGET ESTIMATE

OF

EXPENDITURE

FOR THE YEAR

1919-20.

1.—REFUNDS AND DRAWBACKS.

<i>IMPERIAL.</i>	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
	Rs.	Rs.	Rs.	Rs.
Land Revenue	5,700	3,800	6,300	4,030
Salt	77,800	63,50,000	74,000	58,482
Stamps	21,300	21,700	14,200	13,155
Excise	800	2,000	800	1,421
Income Tax	33,200	33,400	12,600	1,32,850
Forest	100	...	100	682
Registration . . . . .	...	...	...	47
	1,38,900	64,10,700		
For rounding	100	300		
TOTAL	1,39,000	64,11,000	1,08,000	2,11,647

2.—ASSIGNMENTS AND COMPENSATIONS.

<i>IMPERIAL.</i>	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
Pensions in lieu of Resumed Lands		5,900	5,600	6,800	5,040
Malikana		100	100	100	81
Miscellaneous Land Revenue Compensation	2A	44,300	44,100	44,300	44,754
Salt Compensations	2B	33,30,800	29,47,000	38,38,100	35,37,386
Excise Compensation		15,000	15,000	12,000	15,857
Miscellaneous Compensations	2C	2,43,400	2,44,400	2,43,400	2,41,877
		36,39,300	32,56,200	41,44,800	
For rounding		700	800	200	
TOTAL		36,40,000	32,57,000	41,45,000	38,44,795

DETAILED ACCOUNT No. 2A.—ASSIGNMENTS AND COMPENSATIONS.—MISCELLANEOUS LAND REVENUE COMPENSATIONS.

	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
	Rs.	Rs.	Rs.	Rs.
Maliks of Baluchistan	1,800	1,800	1,800	1,800
Sardar Nawab Khan Luni	2,500	2,500	2,500	3,220
Compensation to Holkar for Keyso Rao Patan	25,420	25,420	25,420	25,424
Do. to Merwar State	3,000	3,000	3,000	3,000
Do. to Rao of Musuda	4,000	4,000	4,000	4,000
Do. to Thakur of Kharwa	1,000	1,000	1,000	1,000
Cash allowance to Golan Hussain Hussaine	120	120	120	...
Do. to Sirdar Payoo Khan Dumer	180	...	180	...
Do. to Mahammad Afzul Khan	250	250	250	250
Do. to do. Akbar Khan Jogizai and others	6,060	6,060	6,060	6,060
	44,280	44,150	44,280	
For rounding	20	50	20	
TOTAL	44,300	44,100	44,300	43,754

DETAILED ACCOUNT No. 2B.—ASSIGNMENTS AND COMPENSATIONS—SALT COMPENSATIONS.

	Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Payable to the following States :—								
Alwar State	1,25,000		1,25,000		1,25,000		1,25,000	
Bharatpur "	1,50,500		1,50,500		1,50,500		1,50,500	
Bahawalpur "	80,000		80,000		80,000		80,000	
Bhopal "	10,000		10,000		10,000		10,000	
Bikaner "	6,000		12,000		6,000		...	
Bundi "	8,000		8,000		8,000		16,000	
Datia "	10,000		10,000		10,000		15,000	
Dewas " (Junior Branch)	410		820		410		...	
Dewas " (Senior Branch)	410		410		410		412	
Dholepur "	60,000		60,000		60,000		60,000	
Gwalior "	3,12,500		3,12,500		3,12,500		3,12,500	
Holkar "	61,880		61,880		61,880		61,875	
Istinrardars of Ajmer	4,180		4,180		4,180		4,178	
Jaipur State	6,88,310		6,88,310		6,88,310		6,88,309	
Jaora "	2,500		2,500		2,500		2,500	
Jhalawar "	2,500		5,000		2,500		...	
Jodhpur "	9,61,400		9,61,400		9,61,400		9,61,365	
Karauli "	5,700		5,700		5,700		5,695	
Kishengarh "	25,000		25,000		25,000		25,000	
Kohat Chiefs	50,000		50,000		50,000		44,580	
Kotah "	19,180		19,180		19,180		19,175	
Lawa "	700		700		700		700	
Mewar "	2,04,150		2,04,150		2,04,150		2,04,150	
Mir Abdul Aziz and others	250		250		250		508	
Nursingarh State	620		620		620		619	
Rajgarh	620		620		620		619	
Royalty payable to the Jodhpur and Jaipur States under the Sambhar Lake Treaty	5,00,000		1,07,500		10,07,500		6,97,909	
Rutlam State	1,000		1,000		1,000		1,000	
Sailana "	410		410		410		412	
Samphar "	1,450		1,450		1,450		1,450	
Seetaman "	2,000		2,000		2,000		2,000	
Shahpura "	5,000		5,000		5,000		5,000	
Sirohi "	10,800		10,800		10,800		10,800	
Thakur of Kaibanea	110		110		110		105	
Tenk State	20,000		20,000		20,000		30,000	
For rounding	20		10		20			
TOTAL		33,30,600		29,47,000		38,86,100		35,37,386

DETAILED ACCOUNT No. 2C.—ASSIGNMENTS AND COMPENSATIONS—MISCELLANEOUS COMPENSATIONS.

Compensation to the Maharajah of Kishengarh for loss of transit duties on Rajputana-Malwa Railway	20,000	20,000	20,000	20,000
Compensation to His Highness the Khan of Khelat for the surrender of his right to levy dues on merchandise passing through the Bolan	30,000	30,000	30,000	30,000
Quit-rent to His Highness the Khan of Khelat	25,000	25,000	25,000	25,000
Do. do. do. for Nasirabad and Manjri	1,17,500	1,17,500	1,17,500	1,17,500
Do. do. do. for Nushki	9,000	9,000	9,000	9,000
Compensation to Sirohi Durbar (Rajputana)	27,000	27,000	27,000	27,000
Compensation to Zagar Mungai Sardar for abolition of Tolls at Nushki	7,000	7,000	7,000	7,000
Compensation to the Ruling Family of Khetran	1,700	2,680	1,700	706
Do. to Rao of Junia for Mepa and Bhoom Kirkee	820	820	820	816
Cash grant to the Syeds of Shahpur in Nasirabad	100	100	100	100
Compensation to Jagirdar of Bethari	210	210	210	210
Other Compensations	5,070	5,080	5,070	4,545

3.—LAND REVENUE.

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
<i>IMPERIAL.</i>					
		Rs.	Rs.	Rs.	Rs.
Charges of District Administration	3A	4,24,100	4,24,700	4,19,300	4,15,350
Charges on account of Land Revenue Collections (Commission on Land Revenue Collections).		22,300	19,400	17,500	14,769
Survey and Settlement	3B	1,51,300	1,22,000	1,33,600	1,27,045
Land Records	3C	1,94,000	1,91,600	1,85,400	1,93,158
For rounding		7,91,700 700	7,57,700 300	7,55,800 200	
TOTAL		7,91,000	7,58,000	7,56,000	7,50,322

DETAILED ACCOUNT NO. 3A.—LAND REVENUE.—CHARGES OF DISTRICT ADMINISTRATION.

SUMMARY. <i>IMPERIAL.</i>		Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
General Establishment		2,03,560		1,94,740		2,00,810		2,12,126	
Sub-Divisional Establishment		1,97,810		2,09,570		1,98,480		1,98,480	
Charges of Maunpur District		4,500		4,580		4,500		4,234	
Record Room Establishment		540		560		480		538	
Revenue Establishment		7,720		6,200		4,910		...	
Currency Agency Establishment		10,000		9,030		9,130		...	
For rounding			4,24,130 30		4,24,680 20		4,19,310 10		
TOTAL			4,24,100		4,24,700		4,19,300		4,15,350

	Numbers.		DETAILS.							
	1918-19.	1919-20.								
Salaries—	2	2	General Establishment.							
	1	1	Commissioners (1,800—50—2,000)*, (2,250—2,400)* (a)	49,660		36,560		50,310		36,200
			Deputy Commissioner (2,400)	28,800		13,800		28,800		17,702
			Tahsildar					...		750
	5	4	Assistant Commissioners (1,600)*, (300—400), 1 (1,000)* (a) 1 (1,050)	41,300		15,670		46,720		19,032
	1	1	General Manager, Court of Wards (800—400)	4,540				4,800		3,380
	4	5	Extra Assistant Commissioners, 2 (400—500), 1 (400), 2 (250)	22,480		22,370		18,040		15,598
	1	2	Treasury Officer (250—400), (300)	7,710		...		4,800		...
	1	1	Sub-divisional officer (300)	3,600		...		3,600		...
			Exchange Compensation Allowance	...		220		660		1,220
			Allowance to Cantonment Magistrate for Treasury work	600		600		600		510
			Local allowance to Assistant Commissioner as Secretary, Delhi Municipality	300		110		300		99
			Currency Agency Allowance to Treasury Officer	...		...		...		1,200
			Officers of other provinces	...		...		...		1,151
					1,58,900		89,380		1,58,130	96,842
			Deduct—							
			Amount chargeable under "19A. —Law and Justice—Civil and Sessions Courts" (page 68)—							
			Portion of salary of Commissioners	13,310				13,640		...
			Under "Criminal Courts" (page 69)—							
			Portion of salary of Assistant and Extra Assistant Commissioners and Treasury Officer	48,190				46,740		...
			Amount recoverable from Wards Estates	4,540				4,300		3,380
					64,040		...		61,650	3,380
			Carried over		92,950		89,330		99,450	96,462

DETAILED ACCOUNT NO 3A.—LAND REVENUE.—CHARGES OF DISTRICT ADMINISTRATION—*contd.*

	Numbers.		General Establishment— <i>continued</i>	Budget Estimate, 1919-20		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1917-18	1918-19.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward .		92,950		89,830		98,450		98,461
			Wasil Bagiotaior + L. A . .	...		...		...		329	
<i>Establishment—</i>	136	129	Clerks (varying from 10 to 250) + L. A. 300 per annum . . .	75,290		52,160		72,490		58,542	
			Municipal Establishment . .	...		..		...		528	
	91	02	Seivants, 2 (15), 5 (12), 3 (10), 17 (9), 56 (8), 5 (7), 4 (10½) (a) .	9,590		7,090		8,910		6,408	
			Temporary Establishment . .	2,240		2,600		590		2,053	
			War allowance	5,230		2,300		...		..
			Currency Agency charges . .	..		...		...		8,181	
			Probable savings	92,350		64,050		81,990		76,591	
			<i>Deduct—</i> Amount chargeable to "19A—Law and Justice—Criminal Courts" (page 69)—Clerks and Seivants . .	7,000		...		22,460	59,530		76,501
<i>Allowances—</i>			Travelling Allowance	10,400	61,600	8,680	64,050	9,400		8,055	
			Compensation for dearthness of food .	1,300		1,800		1,800		1,577	
			House rent and other allowances .	2,570		1,000		2,270		984	
<i>Supplies and Services—</i>			Charges for Remittance of Treasure within the District	900	14,270	1,750	11,460	900	13,330	1,483	10,616
			Law Charges	400				400		40	
			Purchase and Repair of Tents . .	660		320		1,110		314	
<i>Contingencies—</i>			Telephone charges	1,310	1,060	1,080	2,070	1,310	2,410	1,455	1,837
			Commission on Money Order . .	..		30		...		27	
			Liabilities of Peons	700		500		200		210	
			Purchase of Tents and Furniture .	2,630		1,400		2,080		1,328	
			Purchase of Books and Periodicals .	400		320		400		319	
			Stationery Charges	620		360		620		180	
			Tour Charges	2,450		2,300		2,450		2,748	
			Service Postage and Telegram Charges	6,200		7,000		6,340		7,233	
			Rents, Rates and Taxes	3,740		3,440		3,490		2,930	
			Municipal Taxes . . . . .	...		...		...		402	
			Treasury Charges	3,000		2,000		3,000		2,250	
			Hot-weather Charges	1,870		2,320		1,870		2,477	
			Cloth for Records	90		200		90		151	
			Book-binding	490		250		490		176	
			Office Expenses and Miscellaneous .	7,480		5,880		7,400		6,560	
			Scales and Weights	100		20		100		17	
			Maintenance of Petroleum lamp for the Nasirabad sub-treasury .	200		...		200		...	
			Pay of Menials	650		610		650		545	
			Grain Compensation Allowance to Menials	50		80		...		13	
			Law Charges	800		100		800		...	
			Discount to Agency Treasurer, Rajputana	20		20		50		...	
					82,780		27,810		32,090		29,820
			Total General Establishment		2,08,560		1,94,740		2,00,810		2,12,126

DETAILED ACCOUNT No. 8A.—LAND REVENUE.—CHARGES OF DISTRICT ADMINISTRATION—*contd.*

	Numbers		Sub-Divisional Establishment.	Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19	1919-20		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment—</i>	51	50	Executive Subordinates, 4 (250), 7 (200), 8 (175), 2 (150), 2 (125), 1 (115), 7 (100), 8 (85), 1 (75), 8 (70), 2 (60), + P. A. 1 (5) + L. A. 5 (30), 8 (20), 6 (15), 6 (10), 1 (4).	83,680		92,880		85,660		91,501	
	108	101	Clerks, 24 (50), 8 (45), 1 (40), 16 (35), 7 (30), 10 (25), 16 (20), 2 (17½), 8 (15), 5 (14), 3 (10), 1 (25-40), (L. A. 165), (P. A. 95) D. A. (5)	42,000		16,880		43,470		44,710	
	...	...	Forest Ranger	...		...		...		360	
	11	11	Forest Establishment, 2 (100), 1 (20-2-30), 1 (13), 1 (10), 6 (12)	3,900		1,400		3,900		1,018	
	218	224	Servants, 2 (13), 10 (12), 4 (11), 1 (18) 1 (16) 60 (10), 85 (9), 80 (8), 85 (7), 2 (5) 1 (4), 5 (155 per annum), 7 (120 per annum) (a), (P. A. 13 per month) 1 (1½) + War allowances officers (1200) + Temporary increase of pay (2,850)	90,540		21,990		21,650		21,763	
<i>Allowances—</i>			Temporary Establishment	60		3,000		1,470		791	
			Lump provision for revision	220		...		..		2,162	
					1,56,850		1,69,100		1,56,150		1,62,800
			House rent and other allowance	1,220		910		920		684	
			Good service Personal allowance (20)	17,900		17,500		18,200		116	
<i>Supplies and Services.</i>			Travelling Allowance	1,810		3,530		1,090		11,762	
			Compensation for dearness of food							8,007	
			Reward to Patels	100	20,960		21,910		20,210		19,169
			Petty construction and repairs	..				1,000			
					100		...	1,100			-22
<i>Contingencies—</i>			Charges for Remittance for Treasure	2,600		2,200		1,400		1,367	
			Tour Charges	50		20		50		25	
			Belts and Badges	100		400		60		...	
			Rents, Rates and Taxes	1,020		700		1,020		720	
			Service Postage and Telegram Charges	1,800		4,200		4,800		4,295	
			Purchase of Furniture	760		650		760		184	
			Stationery	10		...		10		...	
			Hot-weather Charges	...		...		20		2	
			Fixed Contingencies	20		10		2,190		2,018	
			Other contract contingencies	2,190		2,000		7,160		8,148	
			Miscellaneous	8,000		8,000		550		201	
			Lump Provision	550		850		4,000		...	
					20,400		18,580		22,020		17,005
			Total Sub-Divisional Establt.		1,97,810		2,09,570		1,99,480		1,98,452
			Charges of Maunpur District.								
<i>Establishment—</i>	35	35	Executive Subordinate (80-125), 2 (11), 3 (10), 29 (0-8-0)	1,880		2,100		1,820		497	
	5	5	Clerks, 1 (85), 3 (20), 1 (15)	1,820		730		1,320		691	
	21	21	Servants, 1 (8), 6 (6), 1 (2-8), 13 (5)	1,840		880		1,340		271	
	...	...	Patels	...		...		...		1,581	
				4,540				4,480			
<i>Allowances—</i>			Deduct—Amount transferred to "19A.—Law and Justice—Courts of Law—Criminal Courts" (page 70)	1,500	3,040		3,160	1,450	3,080		3,040
			Travelling Allowance	30		20		30		14	
			House rent and other Allowance	920		790		920		90	
			Five per cent. commission to Patels	...		...		...		701	
			Allowance to Maunpur Treasurer	...		390		...		88	
<i>Contingencies—</i>			Grain Compensation Allowance	270		...		100		156	
			Diet to Witnesses	...		...		...		7	
					1,220		1,200		1,050		1,006
			Purchase of Books and Publications	30		20		30		15	
			Country Stationery	40		...		40		4	
<i>...</i>			Uniform Clothing	...		80		180		...	
			Service Postage and Telegram Charges	40		40		40		20	
			Purchase and Repair of Tents and Furniture	40		110		40		87	
			Miscellaneous	90		20		90		98	
			Hot Weather Charges	...		...		...		15	
<i>...</i>			Menial charges	...	240	...	220	...	420	4	188
			Total charges of Maunpur District.		4,500		4,580		4,500		4,334

(a) Total amount payable during the whole year.

DETAILED ACCOUNT NO. 3A.—LAND REVENUE—CHARGES OF DISTRICT ADMINISTRATION—*concl'd.*

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Estbt.—		2	Record Room Establishment.								
			Temporary Establishment	480		480					
			* Grain Compensation Allowance	60	540	80	560		480		51
Establishment—	10	9	Revenue Establishment.								
	5	1	Clerks (60) (50) (35) (30), 3 (25) 2 (20)	3,480		3,500		3,620			
	3	16	Servants (9)	110		200		450			
			Temporary Establishment	3,200		2,500		450			
			War Allowance	10	6,800		6,200		4,520		
Allowances—			Travelling Allowance	150				150			
			Grain Compensation Allowance	770				240			
					920				390		
			Total Revenue Establishment		7,720		6,200		4,910		...
Establishment—	1	1	Currency Agency Establishment.								
	1	1	Allowance to Treasury Officer (100)	1,200		1,300		1,200			
	11	11	Ditto to Treasurer (150)	1,800		1,800		1,800			
			Servants, (80) 6 (25), 4 (20)	3,120		3,000		2,520			
			Temporary Establishment	980		860		2,760			
Allowances—			Travelling Allowance	400	6,500	400	6,360	400	8,280		...
			Grain Compensation Allowance	500		500		250			...
					900		900		650		...
Contingencies—			Charges incurred by the Bank of Bengal in connection with Compensation Allowance Establishment		2,400		1,500				...
			Contingencies	...		170		...			...
			Grain Compensation Allowance to menial	200		100		...			...
			Total Currency Agency Establishment		200		270		200		...
					10,000		12,030		9,130		...

DETAILED ACCOUNT NO. 3B.—LAND REVENUE—SURVEY AND SETTLEMENT.

				Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.											
Survey and Settlement Parties				36,000		8,700		15,000		8,755	
Revenue Survey: Controlling Staff $\frac{3}{10}$ ths of charges of Controlling Staff.—Transferred from "26B—Scientific and Miscellaneous Departments—Survey of India" (page 140)				39,600		38,630		40,650		38,918	
Revenue Survey: Correspondence and Drawing Office $\frac{3}{10}$ ths of Head-Quarters Correspondence and Drawing Office.—Transferred from "26B—Scientific and Miscellaneous Departments—Survey of India" (page 140)				75,690		74,610		77,920		79,377	
For rounding				10		60		80			
TOTAL				1,51,800		1,22,000		1,33,600		1,27,040	
DETAILS.											
Survey and Settlement Parties.											
Fixed Establishment.											
Salaries—											
Allowance to Settlement Officer											
Office Establishment.											
Executive Subordinates						500					
Clerks and Sheristadars											
Servants, Sowars, etc.											
Field Establishment.											
Field Establishment						800					
Levies Establishment											
Naib Tahsildars											
Temporary Establishment						5,500					
Travelling Allowance of Officers							6,800		15,000		6,910
Compensation for deafness of food						400				431	
						800				866	
Demarcation charges							700				
Fixed Contingencies						1,200				1,005	
Lump provision for fresh charges					34,000		1,200				
Total Survey and Settlement Parties					38,000		8,700				

DETAILED ACCOUNT NO. 3C.—LAND REVENUE.—LAND RECORDS.

SUMMARY.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPERIAL.										
Superintendence			4,120		4,250		3,900		13,364	
District Charges			1,89,900		1,87,340		1,81,490		1,79,794	
			1,94,020		1,91,590		1,85,390			
		For rounding	20		10		10			
		TOTAL	1,94,000		1,91,600		1,85,400			1,93,158
DETAILS.										
Superintendence.										
Salaries—	1	Deputy Director (200—300)	2,620		2,740		2,400		8,113	
	1	Assistant Deputy Director (125)	1,500		1,500		1,500		613	
		Exchange Compensation Allowance	...		10		...		389	
				4,120		4,250		3,900		9,115
Establishment—	...	Clerks							1,443	
	...	Servants							564	
				...		...	...			2,007
Allowances—		Travelling Allowance							2,168	
		Grain Compensation Allowance		...		...	...		84	2,242
		Total Superintendence		4,120		4,250		3,900		13,364
District Charges.										
EXECUTIVE SUBORDINATES.										
Establishment—	84	85 Kanungoes, 1 (30), 2 (70), 3 (65), 4 (55), 3 (60), 33 (40), 4 (35), 6 (30), 12 (25), 4 (60—80), 5 (50), (L.A. 158), 3 (20)+P. A. 1 (10). Field Allowance 3 (10), 4 (5)	45,640		43,970		45,280		32,157	
	4	30 Clerks, 1 (50), 7 (25), 7 (20), 7 (17½), 5 (15), 3 (12)	7,180		7,200		1,440		...	
	410	410 Patwaris, 1 (50), 2 (35), 35 (30), 79 (25), L.A. (39), 15 (20), 4 (18), 20 (17), 58 (15), 54 (13), 31 (12), 38 (11), 39 (10), 19 (9), 5 (8), 10 (10) for 8 months	83,110		84,750		83,440		83,323	
	81	81 Servants, 56 (7), 1 (9), 24 (3)	7,110		7,980		6,890		6,727	
		Surveyors	...		...		...		1,196	
	...	Draftsman	...		...		...		446	
	...	Parpatigars	...		...		...		11,873	
	...	Patwari Instructor	...		...		...		900	
	...	Shambhags and Nad Clerks	...		...		...		15,021	
	78	47 Skilled labour, 1 (50), 1 (30), 1 (20), 8 (25), 3 (20), 9 (15), 18 (14), 1 (25—35)	10,580		11,000		16,820		...	
		Temporary Estab. (Copying of Survey Maps)	4,670		3,160		4,160		421	
		War Allowance	6,890		...		...		...
		Lump provision for re-organisation (Baluchistan)	880							
		Carried over		1,55,560		1,58,060		1,57,530		1,52,084

DETAILED ACCOUNT NO. 8C.—LAND REVENUE.—LAND RECORDS—contd.										
		Budget Estimate, 1919-20.		Revised Estimate 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	District Charges—contd.									
	Brought forward		1,65,560		1,58,060		1,57,530		1,52,061	
Allowances—	House Allowance . . . . .	...		.		.		2,326	
	Compensation for dearness of food .	370		0,000		570		7,411		
	Travelling Allowance	7,320		7,020		7,110		4,261		
	Allowance to Kuliwaris . . . . .	...		...		...		312	
	House-rent and other allow- ances	13,700		13,840		13,700		962		
	Allowance to Patels . . . . .	..		..		...		10,388	
	Field allowance . . . . .	...		.				71	
			21,390		20,860		21,380		25,731	
Supplies and Services—	Purchase of Tents	60		.		60		22		
	Rewards to Patwais and Shambags (Coorig).	100		30		100		15		
			160		30		160		37	
Contingencies—	Patwari Establishment—Contract Contingencies.	260		500		260		1,124		
	Menial Charges	10		.		10		.		
	Service Postage and Telegram Charges .	.		...		.		313	
	Purchase and Repair of Furniture .	100		50		50		14		
	Stationery Charges	40		40		40		64		
	Toni Charges	60		..		60		59		
	Miscellaneous	2,290		1,780		1,980		363		
	Discount on bills	10		10		10		...		
	Hot and cold weather charges . . .	..		...		..		7	
	Rents, Rates and Taxes . . . . .	...		...		...		18	
	War clothing and blankets	20		10		10		...		
				2,790		2,390		2,420		1,932
		Total District Charges		1,89,900		1,87,340		1,81,490		1,79,794

4.—OPIUM.

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
IMPERIAL. Opium Agencies and Establishments . .	4A	5,000	3,000	5,000	5,142

INDIA—EXPENDITURE.

DETAILED ACCOUNT No. 4A—OPIUM.—OPIUM AGENTS AND ESTABLISHMENTS.

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment—</i>			Assistant Opium Agent (200)			...		...		1,561	
	1	1	Clerk (150)	1,800		1,200		1,800		1,356	
	1	1	Clerk (70)	840				840		1,248	
	10	10	Servants, 1 (16), 2 (12), 2 (8), 5 (7)	1,090	3,730	1,100	2,300	1,090	3,730		4,165
<i>Allowances—</i>			Travelling Allowance of Officers	250		100		250		...	
			Grain Compensation Allowance	200	450	200	300	200	450	75	75
<i>Contingencies—</i>			Lighting Charges	...		30				25	
			Telephone Charges	150		150		150		150	
			Purchase and Repair of Furniture	50		30		50		19	
			Hot Weather Charges Liquor Charge	100		100		100		86	
			Service Postage and Telegram Charges	150		50		150		27	
			Liveries	100		...		...		90	
			Stationery Charges	100		40		100		36	
			Subscription to Newspapers	30		...		30		...	
			Rents, Rates and Taxes	...		10		...		10	
			Menial Charges	160		150		160		148	
			Miscellaneous	600		100		600		280	
			Grain Compensation Allowance to Menials.	10	1,450	10	970	10	1,350	31	902
			For rounding		630		570		530		
			TOTAL		5,000		3,000		5,000		5,112

5.—SALT.

	Detailed Account No	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>					
Salaries, Establishments and Contingencies	5A	15,72,000	18,31,000	18,42,300	18,48,176
Preventive Establishment	5B	3,55,300	3,55,300	3,38,600	3,82,876
For rounding		19,28,200	21,86,300	21,76,900	
		200	300	100	
TOTAL		19,28,000	21,86,000	21,76,000	16,81,052

DETAILED ACCOUNT No. 5A.—SALT.—SALARIES, ESTABLISHMENTS AND CONTINGENCIES.

	Numbers			Budget Estimate, 1919-20.		Revised Estimate, 1918-19		Budget Estimate, 1918-19		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries—</i>			Northern India Salt Department.								
			Manager	...		...				8,074	
			Commissioner (2,400)	28,800		26,880		28,800		35,721	
	1	1	Dy. do. (1,200—1,400)	16,340		18,300		15,900		14,378	
	1	1	Assistant Commrs., 1 (1,000),								
	6	6	1 (900), 2 (500—800), 2 (500—800)								
			+ L. A. 100 (+ D. A. 300)	67,310		68,330		65,060		50,502	
			Mechanical Engineer (550)	6,600		6,600		6,600		4,950	
	1	1	Exchange Compensation Allowance	...		420		2,000		3,097	
			Probable Savings	...		...		420		...	
			Officer on special duty	...		...		...		1,511	
<i>Establishment—</i>					1,19,050		1,15,580		1,17,940		1,18,298
	1	1	Supdt. and Personal Asst to Commr (400 + D. A. 100)	6,000		6,150		5,400		5,646	
			Clerks, Upper Division—								
			" 2 (150) + P. A. 25 for one								
	86	86	" 4 (125) + D. A. 100, 2 (200)	56,180		62,140		56,520		65,061	
			" 6 (75), 8 (60), 5 (100)								
			" 9 (50), 9 (40), 10 (35)								
			" 21 (25), 12 (30)								
	2	2	Treasurers, 1 (200), 1 (70)	3,240		3,240		3,240		3,175	
	6	6	Jemadars, 1 (17), 2 (10), 2 (11), 1 (14)	880		860		880		881	
	101	108	Peons, 29 (9), 44 (8), 22 (11), 8 (10)	11,230		10,830		10,820		9,040	
	7	7	Duffries, 4 (10), 3 (9)	810		760		880		901	
	1	1	Tindal (9)	110		110		110		108	
	1	1	Khalasi (8)	100		110		100		96	
	1	1	Havildar (12)	150		130		120		111	
	4	4	Kotegushis, 2 (20), (12) (15)	810		790		810		790	
			Temporary Establishment	1,500		1,410		...		...
			War allowance to permanent Establishment	21,300		8,880		...		...
			War allowance to temporary Establishment	700		620		...		...
				1,02,990		96,030		78,230		86,659	
			* Carried over	2,22,040		2,11,560		1,96,220		2,04,952	

INDIA—EXPENDITURE.

DETAILED ACCOUNT NO. 5A.—SALT.—SALARIES, ESTABLISHMENTS AND CONTINGENCIES—*contd.*

		Budget Estimate, 1919-20		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.		
Northern India Salt Department—contd.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
// <i>miscellaneous</i> —	Brought forward	1,480	2,22,040	680	2,11,560	1,580	1,96,220	733	2,04,952	
	House-rent and other Allowances	53,910		48,660		53,810		48,730		
	Travelling Allowances of Officers and Establishment			13,900		...		5,135		
Supplies and Services—	Compensation for dearness of food		55,330		63,210		55,310		51,607	
	Manufacture of Salt	3,91,300		6,71,000		7,78,000		3,18,465		
	Purchase of Tents	1,960		1,360		2,630		975		
	Enough Traffic Charges	1,77,830		1,25,060		1,21,000		77,890		
	Excavation Charges	5,01,000		5,08,000		5,00,500		1,80,613		
	Half Fines (Rewards)	1,180		1,580		920		1,912		
	Petty Construction and Repairs	1,43,260		1,89,100		97,640		1,49,285		
	Clothing Grant	12,000		10,710		15,000		13,332		
	Remittance within District	300		310		400		197		
	Supply of Medicines	3,320		3,550		3,210		1,266		
	Water-supply Charges	17,430		3,300		5,030		2,138		
	Arms and Accoutrements	600		370		250		337		
	Law charges	"		1,130				31		
	Contingencies—			12,53,180		15,15,800		15,21,640		10,19,136
		Maintenance of Telephone Lines	210		150		290		115	
		Office Rents, Rates and Taxes	2,170		1,650		1,560		1,320	
		Hot Weather Charges	2,520		2,100		2,010		1,636	
Stationery Charges		930		710		950		717		
Service Postage and Telegram Charges		10,880		13,510		10,530		13,611		
Conveyance of Tents etc		4,520		3,650		1,720		1,065		
Purchase of Books		210		250		170		111		
Purchase and Repair of Furniture		2,490		1,500		1,440		1,617		
Licency Charges		1,260		1,110		1,280		906		
Cloth for Records		30		10		80		10		
Miscellaneous		6,890		9,000		6,160		10,318		
Mental charges		5,060		1,530		4,610		1,229		
Electric Installation				1,600	10,100	..		118		
Grain compensation allowance to menials			37,250				34,110		39,151	
Special Charges—Charges in connection with inspection of Mayo Mines at Khewra			5,000		..		5,000			
Lump provision for revision of pay of inferior Establishment							27,000			
		15,72,900		18,31,000		18,42,310				
		40				10				
		15,72,900		18,31,000		18,12,300		13,18,176		
For rounding										
TOTAL										
Re-distribution of the above										
Central Office, Agia		96,150		88,700		97,600		1,02,132		
	Cis-Indus Kalabagh Mines	8,14,130		8,22,500		7,11,380		7,10,728		
	Internal Branch	71		67,700		69,600		61,198		
	Jambher Lake	4,52,540		7,39,100		793,410		3,58,567		
Rajputana Salt Sources—										
	Pachbadra	1,15,890		1,03,200		1,13,330		85,250		
	Lump provision					27,000				
		15,50,570		18,21,500		18,42,320		13,18,176		
		22,000		9,500						
			30			20				
		15,72,900		18,31,000		18,42,300		13,48,176		
For rounding										
TOTAL										

DETAILED ACCOUNT NO. 5B.—SALT.—PREVENTIVE ESTABLISHMENTS.

	Numbers								
	1918-19	1919-20							
Salaries—	6	6	Superintendents, 6 (400)						
	7	7	Do 7 (350)						
	15	15	Do 7 (800), 8 (250)	1,15,800	1,12,940	1,15,800		1,12,521	
	9	7	Duty allowances, 1 (150) 4 (100), 2 (50), (L. A. 50)						
	7	9	Assistant Supdts, 4 (175), 5 (150) + L. A. 50	18,000	21,940	14,400		10,101	
	3	2	Probationer (100)	2,400	7,750	3,600		6,675	
	2	2	Assistant Surgeons 1 (5,000 per annum), 1 (200 + L. A. 30)	7,760		7,160			
			Exchange Compensation Allowance	...	80	480		348	
Establishment—	64	63	Inspectors, 9 (125), 9 (80), 17 (80), 28 (50), House Allowance 40 (15)	1,43,980	1,42,880	1,41,440		1,38,648	
	27	20	Duty Allow. 8 (50), 4 (30), 2 (15) Kotegushts, 11 (15), 6 (12), 8 (20) 6 (17)	64,800	49,170	53,460		51,480	
				5,510	5,440	4,830		5,016	
			TOTAL	20,630	1,48,960	1,42,880	57,290	1,41,440	1,38,648

DETAILED ACCOUNT No. 5B.—SALT.—PRELIMINARY ESTABLISHMENTS

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19		Budget Estimate, 1918-19		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward	70,310	1,13,960	51,610	1,42,661	57,290	1,41,410	56,406	1,38,618
Establishments—	40	40	Clerks, English and Vernacular, 13 (30), 11 (25), 10 (35), 6 (40)								
	26	26	Allowance to Lumbardars	15,060		13,760		11,700		13,302	
	100	100	Hivildars, 8 (14), 15 (12)	1,090		1,090		1,090		1,091	
			Jemadars 8 (34), 31 (10), 16 (11), 22 (14), 30 (12)	3,940		3,800		3,320		3,356	
	1107	1103	Peons, 286 (11), 417 (10), 95 (9), 365 (8)	15,130		11,210		12,760		12,903	
	2	2	Sub-Assistant Surgeons, 1 (30+ D.A. 15), 1 (55+ D.A. 15)	1,810		1,17,180		1,10,550		1,02,159	
	4	5	Allowance to Native Doctor (10)	1,980		1,780		1,980		1,580	
	6	6	Compounders, 1 (12), 1 (17)	800		750		800		665	
			1 (10), 3 (9)								
			Diseases								
			Temporary Establishment	5,910		5,180		5,910		2,379	
			Weighman								
					2,17,620		2,12,610		2,08,400		1,94,231
			Probable Savings		36,320				16,310		
			For rounding		40				70		
			TOTAL		3,55,300		3,55,300		3,33,600		3,32,879
			Re-distribution of the above.								
			Cis-Indus Kalabagh Mines	1,88,750		1,76,270		1,55,960		1,15,302	
			Internal Branch	96,360		77,000		59,190		82,716	
			Sambhar Lake	53,530		82,300		80,450		79,576	
			Rajputana Salt Sources—								
			Pachbadra	22,970		19,800		21,930		22,285	
					3,91,610		3,55,300		3,17,530		
			Probable Savings.		36,320				14,000		
			For rounding		10				70		
			TOTAL		3,55,300		3,55,300		3,33,600		3,32,879

6.—STAMPS.

	Detailed Account No	Budget Estimate, 1919-20	Revised Estimate, 1918-19	Budget Estimate, 1918-19	Accounts, 1917-18
IMPERIAL		Rs.	Rs.	Rs.	Rs.
Superintendence	5A	94,500	70,300	89,000	68,127
Charges for the Sale of General Stamps	5B	8,700	9,200	7,700	9,047
Charges on Sale of Court-fee Stamps		3,800	3,800	3,700	3,756
Discount on Plain Paper		500	500	500	368
Purchase of Plain Paper to be used with Court-fee Stamps		3,00,000	3,20,000	2,70,000	2,61,637
For rounding		4,07,500	4,03,800	3,70,900	
		500	500	900	
LESS—		4,07,000	4,03,000	3,70,000	3,43,235
Value of Stamps supplied from the Central Stores to the following Governments:—					
North-West Frontier Province		8,500	6,500	7,500	6,704
Madras		1,06,000	95,000	1,06,000	1,23,968
Bombay		28,000	25,000	25,000	24,312
Bengal		2,84,000	2,70,000	3,00,000	2,58,168
United Provinces of Agra and Oudh		85,000	82,600	89,900	89,539
Punjab		51,600	49,200	63,000	47,457
Burma		12,000	11,000	12,000	8,139
Bihar and Orissa		1,07,000	1,03,000	1,03,000	90,691
Central Provinces and Berar		32,000	30,400	32,000	27,241
Assam		17,800	18,000	21,000	16,865
LESS—		7,31,500	6,89,700	7,49,400	6,92,282
Cost of Postage Stamps issued for Postal and Telegraphs and Revenue purposes.		11,36,840	11,32,840	10,33,350	11,09,781
Cost of Stamps supplied to Basrah Administration		450	450	300	...
Lump alteration for rounding		18,69,190	18,32,990	17,33,050	18,02,068
		190	10	50	...
Total Deductions		18,69,000	18,33,000	17,33,000	18,02,068
TOTAL		14,62,000	14,30,000	14,13,000	14,68,830

INDIA—EXPENDITURE.

DETAILED ACCOUNT No. 6A.—STAMPS.—SUPERINTENDENCE											
SUMMARY.				Budget Estimate, 1919-20		Revised Estimate, 1918-19		Budget Estimate, 1918-19.		Accounts, 1917-18	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency Executive Establishment				90,560		66,310		85,480		63,974	
District Establishment (Ajmer)				3,980		4,000		3,510		4,453	
					91,540		70,310		88,990		
For rounding					40		10		10		
TOTAL					91,500		70,300		89,000		68,427
		Numbers									
		1918-19	1919-20								
				DETAILS.							
				Presidency Executive Estab.							
Establishment—	1	1	Store-keeper (400—600)	7,200		6,720		6,720		6,240	
	45	45	Clerks, 2 (100—150), 1 (75—125), 2 (75), 3 (60), 3 (80), 5 (50), 7 (40), 10 (30), 1 (25), 9 (20), War Allowance (3,420)	29,220		28,750		25,020		26,400	
	36	36	Menial Establishment 1 (15), 1 (12— 15), 1 (14), 3 (12), 1 (13), 2 (11), 3 (10), 4 (9), 11 (8), 9 (7)	3,950		3,900		3,050		3,910	
			Temporary Establishment . . . . .	...		800		..		.	
					40,370		10,170		30,200		36,550
Allowances—											
Grain Compensation Allowance					400		100		400		280
Supplies and Services—											
Value of Mint Stores				100		100		100		42	
Landing Freight and Packing Charges				30,000		13,000		30,000		17,671	
Cost of Punching Machines				2,000		1,000		2,000		972	
Freight on Europe Stores				6,000		1,000		6,000		832	
					38,100		15,100		38,100		19,517
Contingencies—											
Menial Charges				80		80		80		63	
Hot Weather Charges and Electric Lights and Fans				600		500		600		377	
Purchase and Repair of Furniture				400		200		400		117	
Service Postage and Telegram Charges				4,600		3,500		1,600		3,547	
Office Expenses and Miscellaneous				6,000		6,650		5,000		3,503	
Grain Compensation Allowance to menials				10		10		10		11	
					11,690		10,940		10,690		7,618
Total Presy. Executive Estab.					90,560		66,310		85,480		63,974
District Establishments.											
Establishment and Contingencies—	1	1	Clerk (20)	240		270		240		230	
			Compensation for deafness of Pro- vision			10				10	
			Office Expenses and Miscellaneous	3,740		3,720		3,270		4,213	
			Total District Establishments		3,980		4,000		3,510		4,453

DETAILED ACCOUNT No. 6B —STAMPS.—CHARGES FOR THE SALE OF GENERAL STAMPS.

Supplies and Services—			Discount on sale of Stamps—							
			Bills of Exchange or Hoondies .	280				240		1,060
			Other General Stamps . . .	8,450				7,480		7,987
					8,730		9,230		7,720	
			For rounding .		30		30		30	
			TOTAL .		8,700		9,200		7,700	9,047

7.—EXCISE.

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
IMPERIAL.					
District Executive Establishment	7A	Rs. 1,18,500	Rs. 1,18,300	Rs. 1,21,500	Rs. 1,13,532
Distilleries	7B	15,200	29,100	30,300	12,858
Loss by dryage and wastage of Opium		150		150	"
		1,33,850	1,47,400	1,51,950	
For rounding		150	400	950	
TOTAL		1,34,000	1,47,000	1,51,000	1,26,390

DETAILED ACCOUNT NO. 7A.—EXCISE—DISTRICT EXECUTIVE ESTABLISHMENTS.

	Numbers			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19	1919-20		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	1	1	Excise Commissioner (2,500—3,000)	34,560		34,560		34,560		34,500	
			Exchange Compensation Allowance	..		220		730		1,313	
	1		Allowance to Cantonment Magistrate, Mhow (80)	720		1,350		720		720	
			Excise Allowance to Cantonment Magistrate, Neemuch (80)	360		...		360			
					35,640		36,130		36,370		36,623
Establishment—	2	2	District Establishment.								
			Superintendents (250—400), L. A. 50 (a) (800—500) (a)	9,960		9,710		9,720		9,026	
			Allowance to Cantonment Magistrate, Nowgong (40)	480		400		480		463	
			Allowance to Superintendent, Sehore, and his Establishment	240		240		240		222	
			Allowance to Superintendent, Indore Residency Bazar, and his Establishment	..		...		...		540	
	7	7	Clerks, 1 (50), 1 (30), 2 (20), 1 (30—40), 1 (15), 1 (10)	2,220		2,300		2,220		2,079	
	4	4	Servants, 4 (8), Allowance to servant 1(2)	410		400		380		395	
			Temporary Establishment	5,860		5,830		5,880		6,268	
				19,170		18,940		18,900		18,993	
	1	1	Preventive Establishment.								
			Assistant Superintendent (125—175) L. A. 30.	1,860		1,560		1,860		1,320	
	6	6	Inspectors, 1 (200), 1 (150—200), 1 (60—80), 1 (100—125), 1 (100—150), 1 (100) P. A. 1(20)	9,700		10,690		9,780		4,988	
	16	16	Sub-Inspectors, 3(50), 1(80), 1(100), 2 (70), 2(60), 3 (55), 1 (70), 1 (50—70), 1 (45), 1(40), Distillery allowance (25) L. A. (15)	12,120		11,990		11,820		11,778	
	1	1	Muhurri (20)	240		240		240		...	
	10	10	Clerks, 1 (30—35), 2 (30), 1 (115), 1 (20—25), 1 (15), 1 (32), 1 (12), 1 (10), 1 (35)	4,070		3,850		4,010		4,006	
	68	68	Jemadars, Servants, Peons, etc., 1 (11) 20 (10), 17 (8), 8 (7), 1 (7+P. A. 1) 1 (20), 1 (18), 1 (16), 2 (14), 11 (9) (L. A. 50 p. a.) Temporary increase in pay 50	7,210		7,510		7,010		7,140	
			Contribution towards the allowance to Superintendent, Indore Residency Bazar (20)	240		240		240		...	
			Do. do. Clerk (25)	300		300		300		...	
			Temporary Establishment (Nowgong)	840		840		840		...	
			War Allowance	920		130		...		...
				37,500	50,070	37,350	50,290	36,100	55,000	34,188	53,181
Allowances—			Travelling Allowance	9,860		8,650		10,260		8,280	
			Bicycle Allowance	...		...		...		171	
			House-rent and other allowances	3,300		3,140		3,300		632	
			Grain Compensation Allowance	880		990		930		802	
			Horse Allowance to Sub-Inspectors	...		...		...		1,897	
			Allowance for the Sibi Bonded Warehouse	...		...		...		136	
					13,990		12,780		14,490		11,908
Supplies and Services—			Rewards	3,500		3,250		4,900		2,945	
			Rent of Warehouse	500		500		500		500	
			Cost of carriage of Liquor to the Bonded Depot	2,800		3,000		1,800		2,272	
			Purchase of Opium	1,000		1,000		1,000		978	
			Purchase of Distillery Apparatus	200	8,000	...	7,750	200	8,400	...	6,695
			Carried over		1,14,800		1,12,950		1,14,260		1,08,467

INDIA—EXPENDITURE.

DETAILED ACCOUNT No 7A.—EXCISE.—DISTRICT EXECUTIVE ESTABLISHMENTS—*contd.*

	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
	Rs.	Rs.	Rs.	Rs.
Brought forward	1,14,300	1,12,950	1,11,260	1,08,467
<i>Contingencies —</i>				
Tour Charges	100	50	100	53
Printing and Stationery	790	570	1,310	804
Warm Clothing and Liveries	300	310	140	181
Hot Weather Charges	460	330	410	301
Service Postage and Telegram Charges	1,110	1,040	1,190	780
Purchase of Furniture	580	440	580	357
Miscellaneous	2,810	2,510	2,930	2,473
Menial charges	130	110	110	154
Grievance Compensation Allowance to menials . . . . .	..	40	..	9
	6,280	5,400	6,770	5,065
Deduct probable savings	1,20,580	1,18,350	1,21,030	
Lump provision for new charges	2,000	..	..
(Quetta)	..	..	460	
For rounding	80	50	10	
Total	1,19,500	1,19,800	1,21,500	1,13,532

DETAILED ACCOUNT No 7B.—EXCISE.—DISTILLERIES.

	Numbers.			Budget Estimate, 1918-20.		Revised Estimate, 1918-19		Budget Estimate, 1918-19		Accounts, 1917-18	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries, etc—</i>			Proportionate (α) share of pay of Joint Establishment and Contingencies		4,060		4,280		4,060		4,019
<i>Establishment—</i>	1	2	Inspector (200)+ P. A. (50) (60— L. A. 15 per)	3,830		3,440		3,230		3,655	
	1	1	Daroga (60)	720		760		720		695	
	1	1	Assistant Daroga (80)	300		350		360		360	
	19	19	Servants, 6 (8), 2 (12), 3 (10-8), 3 (10), 4 (15) 1 (5) + (180) tem- porary increase of pay	2,570		2,490		2,380		1,225	
			Caitman	"		"		"		220	
			Temporary Establishment, Nowgong								
			Wai Allowances	190		"		"		"	
<i>Allowances—</i>			Travelling Allowances	600	7,070	100	7,040	600	6,690	77	6,155
			Grain Compensation Allowance	150		310		210		254	
			House rent and other allowances	420		350		420		431	
<i>Contingencies—</i>			Purchase of Furniture	50	1,170	120	760	40	1,230	"	762
			Service postage and telegram	"		"		"		463	
			Cold weather charges	"		"		10		"	
			Belts, Badges, and Warm Clothing	130		60		60		"	
			Miscellaneous	1,170		1,130		1,120		1,130	
			Discount to Treasurer	10		10		130		"	
<i>Special charges—</i>			Rewards for detection of offence		1,360		1,320		1,360	91	1,602
			Vats and appliances for the ware- house							680	
			Other Charges—Indore							"	
			Water supply Baluchistan		1,950		16,850		1,950	"	780
			Lump provision for new charges (Quetta)		16,210		80,250		15,290		
			Debet amount recoverable from Abu Municipality (Rajputana)		"		"		16,000		
			For rounding		960		1,100		960		460
					80		50		80		
			Total		15,200		29,100		30,800		12,858

10.—INCOME TAX.

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19	Budget Estimate, 1918-19.	Accounts, 1917-18
		Rs.	Rs.	Rs.	Rs.
IMPERIAL					
Collection of Income-Tax	10A	5,000	7,000	5,000	4,819
Super Tax	10B				
Excess Profits Duty	10C				

DETAILED ACCOUNT No. 10A.—INCOME TAX.—COLLECTION OF INCOME TAX.

				Budget Estimate, 1919-20.		Revised Estimate 1918-10.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—	6	0	Civil								
	1	1	Clerks, 2(25), 2 (30) (40) (35)	2,220		2,530		2,220		}	2,536
			Mohutir (20)	240				240			
	1	8	Temporary Establishment	...		1,430		...			...
	2	2	Servants (7)	330		350		330			304
			Inspectors 2 (50-60)	1,300		1,350		1,350			1,200
Allowances -			War Allowance	260		80		...			...
					4,350		5,690		4,040		4,040
			Travelling Allowance	400		240		40			237
			Compensation for dearness of food.	50		150		130			126
			House rent and other allowances	240		240		440			240
					690		680		610		603
Contingencies—			Miscellaneous		440		250		260		176
					450		480		90		

11.—FOREST.

IMPERIAL.	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
General Direction	11A	96,500	96,000	94,700	80,469
Conservancy and Works	11B	18,47,100	11,07,600	7,56,700	5,65,824
Establishments	11C	4,83,300	4,78,800	4,49,800	4,44,485
		24,26,900	16,82,400	13,01,200	
		100	600	200	
For rounding					
TOTAL		24,27,000	16,83,000	13,01,000	10,90,778
<i>Re-distribution of total 11.—Forest.</i>					
Inspector-General of Forests		96,500	96,000	94,700	80,469
Forest School Division—					
College, Dehra Dun—					
President, Forest Research Institute and College		1,69,440	1,50,800	1,75,700	1,50,826
Forest Economist		47,440	46,800	43,650	36,882
Botanist		34,740	31,700	33,840	30,207
Zoologist		29,080	27,800	25,490	17,384
Chemical Adviser		17,750	14,100	22,280	19,821
Agriculturist		37,190	34,200	36,800	35,273
Probable savings		25,000	...	40,000	..
Total Forest College, Dehra Dun		3,10,620	3,04,500	2,97,510	2,89,698
Survey		72,090	67,000	68,270	56,597
Forest Officer		29,250	28,920	27,760	26,510
Forest Officer		30,000	32,000	32,190	29,999
Forest Officer		500	100	500	8
Forest Officer		6,66,730	5,91,380	1,70,510	1,99,942
Forest Officer		10,700	10,820	8,690	9,489
Forest Officer		12,08,250	5,50,758	6,08,750	3,97,723
Forest Officer		2,070	1,570	2,270	898
Forest Officer		20,19,590	12,82,490	9,08,940	7,20,616
Forest Officer		24,26,710	16,82,990	13,01,150	
For rounding		290	10	150	
TOTAL		2,27,000	6,83,000	13,01,000	1,090,778

DETAILED ACCOUNT No. 11A.—FOREST.—GENERAL DIRECTION.

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1919-20	1918-19		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Inspector-General of Forests (2,650)	1	1		31,800		31,800		31,800		32,425	
Assistant Inspector-General of Forests (1,500)	1	1		18,000		20,070		15,000		6,524	
Local Allowance				2,400		20		...		...
Exchange Compensation Allowance				...		...		4,800		...	
Deduct Probable savings				600		...		2,850		...	
					51,600		51,890		43,750		38,949
Assistant, 2nd grade (350)	2	2		8,400				8,400			
Do. 4th " (250)	1	1		3,000				3,000			
Do. 6th " (170)	1	1		2,040				2,040			
Clerk, 1st grade (200) + P.A. 65	1	1		3,180				3,180			
Do. 3rd " (160)	1	1		1,920				1,920		22,782	
Do. 5th " (120)	1	1		1,440		23,500		1,440			
Do. 7th " (80)	1	1		960				1,380			
Do. 8th " (70)	1	1		840				840			
Do. 10th " (50)	2	2		1,200				1,200			
Servants, 1 (20), 2 (16), 1 (12), 5 (9), 1 (8), 2 (10) + War Allowance (810)	12	12		1,950		1,600		1,630		1,550	
Temporary Establishment				250		150		250		192	
Do. do. at Hill Station				180		100		130		...	
Charges for preparing alphabetical index				...		800		...		...
					25,310		25,650		25,410		24,524
House rent and other allowance				1,540		1,500		1,540		...	
Short hand Allowance				...		...		...		220	
Travelling Allowance				7,800		7,400		8,000		7,586	
Hill Journey Allowance				3,800		3,200		3,500		2,368	
Fuel allowance				...		...		...		1,817	
Compensation for dearth of Provision				400		200		200		89	
					12,840		12,300		13,240		11,580
Purchase and Repair of Tents					800		200		300		46
Charges for alphabetical index											
Liveables				200		100		200		145	
Carriage of Tents and Records				900		950		800		921	
Purchase of Books and Publications				150		150		150		145	
Subscription to Newspapers, etc				150		150		150		68	
Purchase of Furniture and Camp Furniture				300		120		300		118	
Hill Journey Charges				150		200		200		87	
Service Postage and Telegram Charges				2,500		2,500		2,500		2,008	
Rent of Telephone Line				350		300		400		300	
Hot and cold weather Charges				400		300		400		326	
Mental Charges				200		160		200		168	
Grain compensation allowance to menials				100		80		50		17	
Miscellaneous				1,000		1,000		1,600		1,077	
					6,400		6,010		6,950		5,970
For rounding					50		50		50		
TOTAL				96,500		96,000		94,700			

INDIA—EXPENDITURE.

DETAILED ACCOUNT NO. 11B.—FOREST—A.—CONSERVANCY AND WORKS.

SUMMARY.	Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
—Timber and other produce removed from the forests by Government Agency	5,76,080		5,13,760		3,14,610		2,90,750	
—Timber and other produce removed from the forests by consumers or purchasers	1,110		900		760		697	
—Draft and Waif wood and Confiscated Forest Produce	10		...		10		...	
V.—Revenue from forests not managed by Government— Revenue from shared and private Forests	150		150		150		146	
VI.—Live stock, Stores, Tools and plant	1,70,250		1,94,750		80,870		77,966	
VII.—Communications and buildings	3,39,150		2,46,050		43,280		41,946	
VIII.—Organisation, improvement and extension of forests	1,32,090		1,28,830		1,14,850		1,26,248	
IX.—Miscellaneous— Other Charges	28,360		28,250		32,140		28,071	
Lump provision for starting the scheme of extension of the Andaman Forest	6,00,000		...		1,70,000			
	18,47,150		11,07,690		7,56,670			
For rounding	50		90		80			
TOTAL		18,47,100		11,07,600		7,56,700		5,65,824
<i>Re-distribution of the above—</i>								
Imperial Forest College Division:— Forest Research Institute and College, Dehra Dun— President, Imperial Forest Institute and College	16,000		14,200		23,300		17,403	
Forest Economist	7,000		7,100		6,000		6,830	
Do. Botanist	3,500		3,100		2,800		2,628	
Do. Zoologist	2,000		1,800		1,800		1,679	
Do. Chemical Adviser	5,200		4,200		7,700		7,443	
Sylviculturist	3,900		3,700		4,400		4,002	
Total Forest Research Institute and College, Dehra Dun	37,600		34,100		46,000		39,885	
Forest Survey	72,090		67,000		58,270		56,597	
Ajmer	9,830		10,260		10,520		3,526	
Baluchistan	7,650		10,150		6,470		6,409	
Bangalore	500		100		500		8	
Coorg	5,83,200		5,08,880		95,100		1,22,987	
Indore	6,430		6,150		4,760		5,892	
Andamans	11,29,800		4,73,050		5,35,050		3,25,520	
	18,09,550	18,47,150	10,73,590	11,07,690	7,10,370	7,56,670	5,25,939	
For rounding		50		90		80		
TOTAL		18,47,100		11,07,600		7,56,700		5,65,824
DETAILS.								
I.—Timber and other produce removed from the forests by Government Agency— Timber	5,39,920		4,75,810		2,86,310		2,57,514	
Firewood and Charcoal	24,600		27,100		20,200		20,518	
Bamboos	100		50		100		360	
Sandalwood	8,600		8,100		5,500		9,938	
Grass and other minor produce	8,010		2,700		2,500		2,435	
Total I.—Timber, etc.		5,76,080		5,13,760		3,14,610		2,90,750
VI.—Live stock, Stores, Tools and plant— Purchase of Cattle	74,050		1,20,000		28,100		28,966	
Feed and Keep of Cattle	77,550		61,050		37,950		34,600	
Purchase of Stores, Tools, and Plant	18,650		13,700		14,820		14,400	
Total live and dead stock		1,70,250		1,94,750		80,870		77,966
VII.—Communications and buildings Roads and Bridges	29,09,80		2,19,650		12,010		10,575	
Buildings	40,800		18,200		22,300		28,092	
Other works	7,870		8,200		8,970		8,379	
Total communications and buildings		3,39,150		2,46,050		43,280		41,946
VIII.—Organisation, improvement and extension of forests. Demarcation	1,180		1,110		1,170		693	
Surveys	850		800		850		16,373	
Working plans			510				15	
Sowing and planting	40,950		37,240		37,500		32,953	
Protection from fire	5,900		6,400		5,900		6,500	
Other works	11,120		11,000		11,180		12,612	
Compensation for land and rights			70					
Add—Portion of Forest Survey charges transferred from S.D.—Scientific and Miscellaneous Departments, Survey of India, page 141	72,090		67,000		58,270		56,597	
Total Organisation, etc.		1,32,090		1,28,830		1,14,850		1,26,248

INDIA—EXPENDITURE.

DETAILED ACCOUNT No. 11C.—FOREST—B.—ESTABLISHMENTS.

	Number.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—			Superior Officers—								
	1	1	President Forest Research, Institute and Principal, Forest College (1,900)	22,800		22,800		22,800			
	1	1	Forest Botanist (1,250)	15,000		15,000		15,000			
	1	1	Sylviculturist (1,200—1,250)	14,550		13,950		13,950			
	1	1	Forest Zoologist (660—700)	8,080		8,010		7,660			
	2	2	Forest Economist (1,200—1,250), (850—900)	25,350		24,780		24,750			
	1	1	Forest Chemical Adviser (660—680) for 8 months	5,340		4,020		7,800			
	2	2	Deputy Conservator 2 (1,250)	30,000		21,380		30,000		2,01,490	
	9	9	Instructors of Forest College (1,000), (900—950), (850), (800), (670—720), (500—540), (430—450), (350—370), (270—290)	70,340		57,720		69,330			
	7	8	Extra Assistant Conservators (250—550), (290—310), (300—500), (450—470), (310—330), (650—700), (270—290), (250)	35,890		43,530		37,890			
	1	1	Tannin Expert, Forest College (940)		2,27,350		2,11,190		2,29,080		2,01,49
Establiishments—			Subordinate, Forests and Depot Establishments—								
	28	28	Forest Rangers and Deputy Rangers, 1 (150), 2 (125), 4 (100), 1 (80), 1 (80 + L. A. 15), (60), 1 (50 & L. A. 20%) (50), 1 (45), 4 (40), 5 (35), 6 (30)	20,460		15,820		20,220			
	30	30	Foresters, 9 (25), 7 (20), 12 (16), 2 (15)	7,040		1,800		7,040			
	214	214	Forest Guards, 13 (13), 21 (12), 60 (10), 30 (9), 84 (8), 6 (7) + (1,490) temporary increase in pay per annum	25,550		36,930		24,060			
	2	2	Foremen, Chatham Saw Mills, Andamans (88½), Clerk (62-65)	1,780		...		1,760			
	1	1	Sub-Assistant Surgeon (50)	600		...		360			
	8	19	Engine Drivers, Serangs, etc., (85+8½), 2 (75+8—3), 2 (50+8—3), (75+7), (40+7), 3 (25+7), 5 (20+7), (40+8—3), 3 (20+8—3)	10,430		6,620		5,080			
	1	2	Range Muhurir, Ajmer (12), (10) + 20 War Allowance	290		120		270			
	4	6	Assistants (200—220), (150), (180—190), 3 (190—200)	13,540		13,970		13,300			
			Temporary Establishment— Forest Guards } Foresters }	190		...		190			
					79,880		75,260		72,280		66,254
	2	2	Office Establishment— Accountant (120), (50)	2,040		1,800		1,800			
	42	42	Clerks (250), (120), (100), 80—100 3 (80), 4 (65), 2 (60—80), (60), (50—60), 3 (50), 2 (42), (40), (35—45), (35—40), (35), (30), (30—40), (25), 3 (20—30), 2 (20), 5 (15) 4, (46) 1 (38) + P. A. (24)	27,000		30,220		26,480			
	1	1	Curator, Forest College (120)	1,440		1,440		1,440			
	2	1	Sub-Assistant Surgeons (30) (65),	1,140		1,140		1,140			
	3	3	Setter and Collectors, 2 (13), 1 (17)	530		490		480			
	4	8	Herbarium and Museum Assistants 1 (80), 1 (82), 1 (50)	1,840		960		1,580			
	4	4	Field Assistants 1 (38) (30), (20) (16)	1,240		1,200		1,140			
			War Allowance	1,800		1,200		...			
	35	37	Peons, Khalasis, etc., 4 (12), 17 (8), 12 (7), 4 (10) + (70) temporary increase in pay per annum	3,770		2,620		3,370			
	1	1	Laboratory Assistant (30)	360		320		300			
	2	2	Storekeepers (40), (30)	840		860		840			
	1	1	Draftsmen (50)	600		600		600			
	3	3	Artists (100)	3,600		3,480		3,420			
			Temporary Establishment— Clerks } Dufftri, Peons, etc. }	5,760		4,860		4,480			
	1	1	Shorthand Typist (84)	3,180		2,600		2,980			
				770		780		720			
			Probable Savings		55,400		54,020		45,700		49,555
Allowances—			Grain Compensation Allowance	2,250		4,280		1,860		2,866	
			Deputation and Special Allowances	52,950		49,810		52,460		46,645	
			Travelling Allowance—								
			Conservators }	39,950		37,090		34,210		1,946	
			Superior Officers }							28,666	
			Subordinate Forest and Depot Establs.	13,840		12,390		12,710		11,778	
			Office Establishments	7,540		5,750		6,540		6,523	
			Supervision Allowance	600		600		...		...
				1,17,130		1,09,900		1,07,780		98,424	
			Carried over	4,79,780		4,50,320		4,54,840		4,16,728	

INDIA—EXPENDITURE.

DETAILED ACCOUNT No. 11C.—FOREST—B.—ESTABLISHMENT—contd.

		Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies—	Brought forward		4,79,760		1,50,370		4,54,840		4,15,723
	Uniform and Clothing	210		150		150		...	
	Stationery Charges	930		540		1,030		376	
	Carriage or Tents and Records	6,740		5,670		6,530		6,084	
	Rents, Rates, and Taxes	2,080		1,690		1,850		2,016	
	Service Postage and Telegram Charges	4,850		4,090		4,030		3,484	
	Telephone Charges	100		100		100		100	
	Grain Compensation Allowance to menials	...		70		70		.	
	War Allowance to menials	240							
	Sundries	18,490		15,510		15,220		16,702	
	Menial charges	1,180		480		1,160		..	
	Discount to Treasurer	20		10		10		...	
	Miscellaneous	200		220		180		...	
			35,110		28,530		33,330		28,762
Special charges—	Lump provision					1,580			
	Deduct—probable savings		31,560			40,000			
	For rounding		10		100	50			
	Total		4,83,800		1,78,800		4,19,700		4,44,485
Re-distribution of the above—									
Forest College Division—									
Forest Research Institute and College, Dehra Dun—									
President, Forest Research Institute and College									
	Forest Economist	1,53,440		1,38,400		1,52,400		1,32,924	
	Do. Botanist	40,440		39,200		37,650		30,052	
	Do. Zoologist	31,240		28,000		31,040		27,578	
	Do. Chemist	27,060		25,800		23,690		15,805	
	Do. Sylviculturist	12,550		9,900		14,530		12,178	
	D. Sylviculturist	33,290		30,500		32,200		31,271	
	Deduct—probable savings	25,000				40,000			
	Total Forest Research Institute and College, Dehra Dun	2,73,020		2,70,400		2,51,510		2,49,508	
	Ajmer	19,370		18,600		17,240		17,981	
	Baluchistan	22,350		21,850		25,720		23,591	
	Coorg	83,530		84,450		75,410		76,951	
	Indore	4,270		4,670		3,030		3,547	
	Andamans	78,450		77,700		73,700		72,203	
	Rajputana	2,070		1,570		2,270		398	
		2,10,040		2,03,900		1,98,270		1,94,677	
	For rounding	240		500		20			
	Total		4,88,300		4,78,800		4,49,800		4,44,485

12.—REGISTRATION.

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
IMPERIAL.					
District Charges	12A.	Rs. 17,000	Rs. 18,000	Rs. 16,000	Rs. 17,323

DETAILED ACCOUNT No. 12A.—REGISTRATION—DISTRICT CHARGES.

	Numbers.		Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—			Registrar General's Office Establt.							
	7	7	District Registrar's Office Establt.							
			Clerks, 2 (25), 1 (20), 3 (10), 1 (15), + (10) Remuneration .							
	1	1	1,500		1,620		1,500		1,545	
			100		110		80		84	
Salaries, Establishments—				1,000		1,780		1,580		1,629
	2	2	Sub-Registrar and Office Establt.							
			Sub-Registrars, (40), (100)							
	17	17		1,680		1,780		1,680		4,266
			Clerks, 1 (50), 1 (45), 1 (40), 1 (35), 2 (30), 3 (25), 4 (20), (30—40), (25—30), 2 (20—25) .							
Allowances—			5,940		6,300		5,880		3,629	
	2	2	210		210		210		204	
	6	6	720		700		720		722	
			200		10					
				7,070		7,220		6,810		4,555
Contingencies—			580		540		440		488	
			...		...		...		5,919	
			100		90		100		122	
			...		...		...		12	
			5,860		6,200		4,710		...	
Contingencies—				6,520		6,020		5,250		6,536
			150		50		130		11	
			20		40		20		48	
			510		480		600		190	
			80		80		80		80	
Contingencies—			...		...		...		6	
			...		...		...		2	
				760		650		880		387
				17,630		18,250		16,160		
				880		250		150		
			17,000		18,000		16,000		17,323	

13.—INTEREST ON ORDINARY DEBT.

IMPERIAL. At 5½ per cent.	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
Bond 1921		1,35,86,000	72,00,000	1,00,00,000	...
Do. 1923		13,22,000	6,00,000		
Do. 1925		23,84,000	12,00,000		
Do. 1928		1,37,91,000	70,00,000		
Bonds, 1920		1,08,85,000	1,13,00,000	1,08,91,000	59,77,085
Do. 1922		65,54,000	67,00,000	65,74,000	41,77,104
Total at 5½ per cent.		4,85,22,000	3,40,00,000	2,74,65,000	1,01,54,189
rest on new loan.		70,00,000	1,30,28,000	1,35,63,000	68,24,861
Loan, 1929-47		1,25,86,000			
At 4½ per cent.					
rest on 4½ per cent. loan for Indore State Railway		4,50,000	4,50,000	4,50,000	4,50,000
At 4 per cent.					
rest on 4 per cent. Conversion Loan of 18-17		39,61,000	40,00,000	33,38,000	50,18,090
rest on 4 per cent. Terminable loan of 15-16		19,99,000	20,00,000	20,10,000	20,09,612
rest on 4 per cent. Loan of Maharaja India for State Railway Gwalior		6,00,000	6,00,000	6,00,000	6,00,000
rest on 4 per cent. Gwalior Loan of 1887		2,58,000	3,06,000	3,06,000	3,53,867
rest on 4 per cent. Rampur Railway Loan		1,88,000	1,88,000	1,88,000	1,88,000
Total at 4 per cent.		70,06,000	70,94,000	64,42,000	81,69,569
At 3½ per cent.					
rest on 3½ per cent. Loan of 1842-43.		73,18,000	75,00,000	78,35,000	72,75,252
rest on 3½ per cent. Loan of 1854-55.		1,02,87,000	1,04,28,000	99,00,000	1,09,17,473
rest on 3½ per cent. Loan of 1865		1,18,90,000	1,20,00,000	1,16,60,000	1,25,99,518
rest on 3½ per cent. Loan of 1879		12,85,000	13,00,000	12,60,000	12,85,663
rest on 3½ per cent. Loan of 1900-01.		1,08,71,000	1,10,00,000	1,10,00,000	1,20,08,056
Total at 3½ per cent.		4,16,51,000	4,22,28,000	4,16,55,000	4,40,85,962
At 3 per cent.					
rest on 3 per cent. Loan of 1896-97		20,15,000	21,00,000	19,25,000	21,05,591
Other items.					
count on Treasury Bills		1,05,00,000	1,90,00,000	1,70,00,000	1,05,18,643
rest on Expired Loans		1,000	2,000	1,000	1,592
rest on other Temporary Loans		...	20,00,000	5,00,000	2,71,233
count on Loans		...	...	...	66,78,508
Provision against Depreciation— for Loan-1929-47		41,00,000	41,00,000	41,00,000	41,50,000
-Recredit of interest paid on Government Promis- sory notes held by Post Office as a Permanent advance		11,000	2,000	1,000	13,826
Total other items		1,45,90,000	2,51,00,000	1,46,00,000	2,16,76,150
TOTAL INTEREST ON DEBT		13,38,00,000	12,40,00,000	10,61,00,000	9,34,86,322
S—INTEREST ON DEBT INCURRED FOR—	18A				
Railways		7,28,85,000	6,97,61,000	6,51,65,000	6,75,37,922
Irrigation Works		2,15,87,000	2,12,36,000	2,02,31,000	2,08,67,708
Provincial Advance and Loan Accounts, etc.		47,47,000	37,84,000	81,28,000	81,78,786
TOTAL DEDUCTIONS		9,92,19,000	9,47,81,000	8,85,12,000	9,15,84,866
TOTAL		8,45,81,000	2,92,69,000	1,75,88,000	18,81,956

DETAILED ACCOUNT No. 18A.—INTEREST ON ORDINARY DEBT.—Interest on Debt incurred for Railways, etc.

INTEREST ON DEBT INCURRED FOR RAILWAYS AND IRRIGATION WORKS, AND PROVINCIAL ADVANCE AND LOAN ACCOUNTS, ETC., CHARGEABLE TO THE FOLLOWING PROVINCES:—	Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
Always—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Interest on Railway Debt	7,26,52,000		6,94,45,000		6,49,08,000		6,72,82,596	
" " Companies' Advances.	3,38,000		1,16,000		2,82,000		2,55,326	
		7,28,85,000		6,97,61,000		6,51,65,000		6,75,37,922
Irrigation Works—								
India	18,69,000		18,67,000		18,15,000		18,66,280	
North-West Frontier Province	8,57,000		9,50,000		3,88,000		9,11,660	
Madras	31,38,000		31,11,000		29,58,000		30,81,300	
Bombay	29,47,000		28,40,000		27,04,000		27,42,635	
Bengal	3,78,000		3,78,000		3,58,000		3,77,223	
United Provinces of Agra and Oudh	41,71,000		41,47,000		39,82,000		41,11,358	
Punjab	76,17,000		75,52,000		72,14,000		74,84,392	
Burma	9,49,000		9,30,000		9,24,000		9,28,569	
Behar and Orissa	21,10,000		21,08,000		19,98,000		20,97,976	
Central Provinces	11,89,000		10,92,000		10,65,000		9,98,816	
		2,15,87,000		2,12,36,000		2,02,31,000		2,08,67,708
Provincial Advance and Loan Accounts, etc.—								
Madras	4,20,000		3,84,000		3,86,000		3,49,902	
Bombay	9,47,000		6,72,000		4,99,000		5,60,310	
Bengal	4,47,000		4,42,000		4,58,000		4,72,128	
United Provinces of Agra and Oudh	19,11,000		14,01,000		10,15,000		10,83,792	
Punjab	2,26,000		2,07,000		2,04,000		1,93,478	
Burma	2,14,000		1,80,000		1,57,000		1,87,589	
Behar and Orissa	1,89,000		109,000		1,16,000		1,15,345	
Central Provinces and Berar	3,08,000		1,98,000		1,48,000		1,55,981	
Assam	1,10,000		1,46,000		1,45,000		1,62,812	
		47,47,000		37,84,000		81,28,000		81,78,786
TOTAL		9,92,19,000		9,47,81,000		8,85,12,000		9,15,84,866

14.—INTEREST ON OTHER OBLIGATIONS.

	Detailed Account No.	Budget Estimate, 1919-20	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
IMPERIAL					
Special Loans.					
Interest on other Loans	14A	25,240	22,840	25,240	21,78
Treasury notes of Service and other funds.					
Interest on Treasury Notes on account of the Bhonsla and other Nagpur Temples		20,000	19,000	20,000	19,26
Interest at 4 per cent. on Madras non-Transferable Treasury Notes		2,860	2,860	2,860	4,20
Total		22,860	21,860	22,860	23,46
Deposits of Service funds Bearing Interest.					
Interest on Uncovenanted Service Family Pension Fund, Bengal		8,12,000	8,23,200	8,19,000	8,34,47
Interest on Bengal and Madras Service Family Pension Fund		28,970	26,630	25,600	21,98
Total		8,40,970	8,49,830	8,44,600	8,56,46
Savings Bank Deposit.					
Interest on Post Office Savings Bank Deposits		49,89,000	46,25,000	44,83,000	44,40,30
Bonus on Postal cash certificate		8,00,000	6,50,000	5,00,000	...
Interest on Financial Department Provident Fund		4,600	4,250	4,200	3,82
Interest on Civil Engineers' Provident Fund		2,000	1,600	2,000	1,94
Interest on Forest Officers' Provident Fund		900	600	22,600	20,87
Interest on Police Officers' Provident Fund		1,600	1,500	1,500	1,29
Interest on Civil Veterinary Department Provident Fund		4,500	4,000	4,300	3,87
Interest on Deposits in State Railway Provident Fund		7,000	6,000	7,800	6,46
Interest on General Provident Fund		2,85,000	2,65,000	2,70,000	2,42,83
Interest on other Miscellaneous Provident Funds		3,600	3,200	3,100	2,81
Interest on Postal Insurance and Life Annuity Fund		5,44,000	5,10,000	5,06,000	4,76,31
Interest on Cemetery Endowment Fund		1,000	1,000	1,000	98
Interest on General Family Pension Fund		940	1,220	1,350	1,54
Interest on Hindu Family Annuity Fund		800	400	900	76
Interest on Bengal Christian Family Pension Fund		80	110	170	14
Total		66,45,120	60,73,880	58,17,920	52,03,94
Interest on Miscellaneous Accounts		130	130	1,120	3,31
Refunds . . . . .		...	...	...	11
Total	14B	66,45,120	60,73,880	58,17,920	52,03,94
For rounding					
		320	460	260	...
TOTAL		75,34,000	69,69,000	67,12,000	61,09,2

DETAILED ACCOUNT No. 14A.—INTEREST ON OTHER OBLIGATIONS.—INTEREST ON OTHER LOANS.

	Budget Estimate, 1919-20		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs.	Rs.
Interest on 8 per cent Perpetual Loan (Madras)	12,380		12,320		12,320		11,480	
Interest on 6 per cent Perpetual Loan (Madras)	4,820		4,880		4,880		4,620	
Interest on Kollah Singana Chetty's Choultry Endowment (Madras)	2,510		2,510		2,510		3,851	
Interest on Deposits of the Monegar Choultry (Madras)	2,680		2,680		2,680		1,388	
		22,840		22,840		22,840		21,2
Interest on other Accounts—								
Deposits of the Lawrence Military Asylum, Mount Abu.	500		500		500		500	
Annuity on account of Fntteh-ullah Khan (T. Arabia)	2,400		...	500	2,400		...	50
		2,900		500		2,900		
TOTAL		25,240		22,840		25,240		21,7

DETAILED ACCOUNT No 14B.—INTEREST ON OTHER OBLIGATIONS.—INTEREST ON MISCELLANEOUS ACCOUNTS

IMPERIAL							
Interest on Departmental Guarantee Fund—Post Office	...	...	...	...	1,000	3,200	...
Interest on Departmental Fine and Guarantee Fund—Telegraph	180	...	180	...	120	107	...
Interest on other Accounts	...	...	...	...	...	10	...
TOTAL		180		180		1,120	3,3

17.—MINT.

IMPERIAL.	Detailed Account No	Budget Estimate, 1919-20	Revised Estimate, 1918-19	Budget Estimate, 1918-19	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
t and Assay Masters' Establishment and contingencies	17A	7,39,800	8,00,600	6,00,200	5,56,658
s on Coinage	17B	5,51,400	6,30,000	2,44,000	3,81,555
rehase of Local Stores—					
Country Coal, Oil, etc.		3,75,000	4,38,000	2,00,000	1,82,825
Purchase of Gold and Silver for Medals, etc.		20,000	...	20,000	.
For rounding		200	400	200	
TOTAL		16,86,000	18,72,000	10,64,000	11,21,038

DETAILED ACCOUNT No 17A.—MINT.—MINT AND ASSAY MASTERS' ESTABLISHMENT AND CONTINGENCIES.

SUMMARY.		Budget Estimate, 1919-20		Revised Estimate, 1918-19		Budget Estimate, 1918-19		Accounts, 1917-18.	
Calcutta.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ection and Establishment		75,430		72,080		78,780		76,059	
llion-keepers Establishment		19,550		19,080		15,990		15,190	
erative Establishment.		1,13,130		5,16,810		2,91,260		3,37,576	
ay Establishment.		60,150		69,310		59,230		63,572	
owances		7,160		6,400		7,860		5,611	
plies and Services		11,800		6,700		11,720		—2,918	
ntingencies		52,570		80,270		85,560		61,568	
mp provision in connection with the coinage of new rupees		...		...		1,00,000		...	
mp correction to arrive at Finance Department figures and		1,00,010		..		..		.
ounding									
TOTAL		7,39,800		8,00,600		6,00,200		5,56,658	

	Numbers.		DETAILS.							
	1918-19	1919-20								
Salaries—			Direction and Establishment.							
			Officers							
	1	1	Mint Master (3,000)	36,000		34,100	36,000	36,000		
	1	1	Deputy Mint Master (1,250—1,500)	15,000		...	15,000	...		
	1	...	Accountant (350—450)	...		...	4,680	700		
	1	...	Bullion-keeper	...		...	4,800	4,800		
	1	...	Deputy Bullion-keeper	...		...	1,980	2,068		
	1	1	First Assistant to Mint Master (450—600)	6,480		6,300	6,120	5,934		
			Exchange Compensation Allowance	...		170	1,200	1,899		
			Deduct—Probable Savings	15,000	12,480	40,570	15,900	53,880	50,901	
Establishment—			Mint Master's Establishment							
	...	1	Accountant	4,680		4,560				
	1	1	Clerk (180—300)	3,060			2,880			
	1	1	Do (300—350)	3,960			3,840			
	1	1	Do. (225)	2,700			2,700			
	1	1	Do. (130—180)	1,780			1,700			
	1	1	Do (110—130)	1,410			1,370			
	1	1	Do (90—110)	1,180			1,180			
	2	2	Do. (80—90), (60)	1,730		28,500	1,680			
	1	1	Typist (80—80)	780			720			
	2	2	Clerks (50—60)	1,370			1,340			
	5	4	Do 4 (35—50)	2,390			2,640			
	3	10	Do. (35—40)	4,200			2,400			
	...	1	Warder (200)	2,400		2,400	970			
			Draftsman (60—110)	...		...	720			
Salaries—	7	8	Servants 1 (22), 1 (11), (13), (10—15), 2 (9), Guards 2 (10)	1,190		1,050	830			
			Temporary Establishment	220		...	...	604		
			Total	32,950	31,510	24,900	25,158			
			Total Direction and Establishment	75,430	72,080	78,780	76,059			
			Bullion-keeper's Establishment.							
	...	1	Bullion-keeper (400)	4,800		4,800				
	...	1	Deputy Bullion-keeper (165)	1,980		2,030				
	19	19	Assistant Bullion-keepers and clerks 1 (100), 2 (75), 2 (60), 4 (50), 2 (45), 3 (35), 1 (30), 4 (25)	10,740	6,780	6,830				
	5	8	Sircars, Mohurrirs, Amins and Potdars, 1 (30), 1 (20), 1 (45)	1,140		1,200	1,460			
	1	6	Servant, 1 (8), Guards (20), (15), 3 (10)	890	12,770	600	110	12,310	11,661	
Establishment—			Mint Guards.							
	1	...	Warder (200)	...		...	2,400	2,400		
	8	...	Guards, 1 (20), 1 (22), 1 (15), 1 (11), 3 (10), 1 (9)	...		...	1,280	1,180	3,580	
			Total Bullion-keepers Est., etc.	19,550	19,080	15,990	15,190			

DETAILED ACCOUNT No 17A.—MINT—MINT AND ASSAY MASTERS' ESTABLISHMENT AND CONTINGENCIES—*contd.*

	Numbers			Budget Estimate, 1919-20		Revised Estimate, 1918-19		Budget Estimate, 1918-19		Accounts, 1917-18	
	1918-19	1919-20		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Operative establishment								
<i>Salaries—</i>	1	1	Superintendent and Foreman (500—600)	6,720	6,720	6,560	6,560	6,480		6,324	
<i>Establishment—</i>	9	10	Engineers, 3 (350—450) 3 (250—350), 2 (225—250), 1 (300—400), 1 (175—275)	40,140		36,000		36,780		36,099	
	3	3	Melters (225—300), (110—180), (100—500)	9,380		15,000		8,820		15,328	
	1	1	Engraver (400—500)	6,000		...		6,000			
	3	1	Labourers, etc.—1 (13)	160		...		1,900			
			Draftsman (80—110)	750		...		2,30,000		2,78,084	
	1		Extra establishment and extra honi's pay	3,50,000		4,80,000		...		892	
			Exchange Compensation Allowance			250		1,280		354	
			Bonus to Establishment								
					4,06,410		5,40,250		2,34,730		3,31,252
			Total operative establishment		4,13,130		5,40,810		2,91,280		3,37,576
			Assay establishment								
<i>Salaries—</i>	1	1	Assay Master (1,750—100—2 250)	27,000		22,000		27,000		29,000	
	1	1	+ Compensation Allowance (100)	14,400		7,360		18,000		16,500	
			Deputy Assay Master (600—1,500)	..		250		1,280		2,110	
			Exchange Compensation Allowance								
<i>Establishment—</i>	4	4	Clerks, 1 (300—400), 1 (150—250), 1 (50—60), 1 (40—50)	7,880	41,400	8,000	29,610	46,280		7,517	47,610
	14	14	Servants, 1 (25), 1 (18), 1 (30), 1 (20), 3 (12), 1 (14), 3 (10), 1 (40—50), 1 (16), 1 (15)	3,030		3,000		3,000		3,006	
			Extra hours' pay	7,000		28,000		2,000		4,182	
			Bonus to establishment	840		700		360		997	
			Temporary establishment	...		..				280	
					18,750		30,700		12,950		15,962
			Total Assay establishment		60,150		69,310		59,230		63,572
			Allowances.								
<i>Allowances—</i>			Housing and other allowances including Compensation Assay Fees	6,160		5,500		5,560		3,117	
			Travelling Allowance	1,000		600		1,500		358	
			Grain Compensation Allowance	..		300		600		906	
			Compensation Allowance for private Assay fees	...		...		...		1,228	
			Total allowances		7,160		6,400		7,660		5,611
			Supplies and services.								
<i>Supplies and Services—</i>			Medical and Hospital Stores and Supplies	200		100		120		54	
			Manufacture of scales and weights	1,600		1,500		1,500		1,947	
			Freight on Europe Stores	10,000		5,000		10,000		—5,018	
			Inspection of Boilers	100		100		100		94	
			Total supplies and services		11,800		6,700		11,720		—2,918
			Contingencies.								
<i>Contingencies—</i>			Service Postage and Telegram Charges	2,000		2,000		1,500		2,765	
			Purchase of Books and Publications	300		600		300		384	
			Purchase of Office Furniture	250		200		200		161	
			Gas	900		800		600		317	
			Rents, Rates, and Taxes	19,580		19,580		19,580		19,525	
			Landing and Shipping Charges	9,000		9,000		5,000		16,210	
			Library	240		240		240		272	
			Livery of Peons	500		400		240		471	
			For gold mohurs and coins sent to the Secretary of State	800		800		300		276	
			Rent of Telephone Line	500		800		500		248	
			Miscellaneous	15,000		48,000		3,000		16,784	
			Mental charges	1,660		1,700		1,650		1,689	
			Removal of rubbish	2,400		2,400		2,400		2,320	
			Gunny bags	...		...		100		146	
			Total contingencies		52,570		80,270		35,560		61,563

INDIA—EXPENDITURE

DETAILED ACCOUNT No. 17B —MINT.—LOSS ON COINAGE

	Budget Estimate, 1919-20		Revised Estimate, 1918-19		Budget Estimate, 1918-19		Accounts, 1917-18.	
	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
Loss of weight in coining silver	3,50,000		4,50,000		50,000		1,06,675	
Loss on recoinning old coin	1,25,000		1,11,000		1,50,000		1,89,680	
Cost of copper alloy	70,000		65,000		40,000		78,892	
Value of copper used for contingent purposes	4,000		6,000		4,000		5,433	
Loss on melting gold							17	
Value of nickel expended for mint use	1,000		1,000				847	
Value of tin and zinc used for contingent purposes	1,400						11	
Total		5,51,400		6,38,000		2,44,000		3,81,557

18.— GENERAL ADMINISTRATION

	Detailed Account No.	Budget Estimate, 1919-20	Revised Estimate, 1918-19	Budget Estimate, 1918-19	Accounts, 1917-18.
<i>IMPERIAL</i>		Rs.	Rs.	Rs.	Rs.
Salary of the Governor General		2,50,800	2,50,800	2,50,800	2,50,800
Sumptuary allowance of the Governor General		21,000	21,000	21,000	21,000
Chief Commissioner	18A	84,600	83,800	85,400	79,181
Staff and Household of the Governor General, etc.	18B	3,42,700	3,37,700	3,69,700	3,65,556
Expenditure from Contract Allowance (contract grant at the disposal of Military Secretary)		1,32,000	1,57,700	1,32,000	1,26,260
Tour Expenses	18C	2,61,000	2,75,500	2,51,400	2,74,893
Executive Council	18D	5,17,100	5,17,100	5,38,200	5,17,426
Legislative Council	18E	1,94,700	1,95,100	1,57,900	1,71,883
Civil Secretariats	18F	30,84,700	31,54,900	30,04,400	31,32,175
Military Secretariat	18G	4,15,300	4,39,800	4,01,200	4,29,441
Public Works Secretariat	18H	6,22,200	3,49,500	3,36,700	3,34,984
Civil Offices of Account and Audit	18I	6,19,700	6,21,700	6,49,000	6,23,478
Railway Office of Account and Audit	18J	...	...	...	...
Currency Department	18K	5,92,600	5,76,200	5,20,600	6,26,081
Allowance to Presidency Bank	18L	3,46,900	4,46,900	3,31,700	3,66,040
Probable savings		6,000			
Lump addition and for rounding		300	700		
TOTAL		74,79,000	74,27,000	70,50,000	73,19,198

DETAILED ACCOUNT No. 18A —GENERAL ADMINISTRATION.—CHIEF COMMISSIONER

SUMMARY.			Budget Estimate, 1919-20		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
			Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Chief Commissioner, Delhi	.	.	81,940		81,600		82,880		74,806	
" " Ajmer	.	.	2,690		2,210		2,520		4,375	
For rounding				84,680 30		83,810 10		85,350 50		
TOTAL				94,600		88,900		88,400		79,181
Chief Commissioner, Delhi.										
Salaries -	1	1	Chief Commissioner (3,000)*	31,560	13,560	31,560	31,560	31,560	31,560	
	1	1	Personal Assistant (900)*	10,950	9,650	11,400	11,400	7,864	7,864	
			Exchange Compensation allowance.		240	1,600	1,600	1,313	1,313	
				45,510		47,150	47,150	43,767	43,767	
Establishment—	1	1	Registrar (800)	4,680	5,000	4,920	4,920	4,411	4,411	
	1	1	Stenotypist (100—10—150)			1,820	1,820			
	13	13	Assistants and clerks (210), 2 (10), 2 (60), 1 (66), 2 (17), 2 (51), 2 (10), 1 (50)	15,320	13,000	13,240	13,240	12,932	12,932	
	13	13	Temporary Establishment Servants, 2 (15), 2 (12), 1 (10), 8 (9) War allowance, Delhi	1,630 100	80 1,600 150	1,590	1,590	118 1,575	118 1,575	
				21,730		19,780	20,470	10,039	10,039	
Allowances—			Travelling allowances	4,300	4,100	4,300	4,300	3,661	3,661	
Supplies and Services—			Compensation for dearness of provision	400				280	280	
Contingencies—			Purchase and repair of tents		4,700	4,520	4,300			3,941
			Purchase and repair of furniture		3,000	3,000	3,000			974
			Printing and binding charges	150		150	150	122	122	
			Purchase of books	600	600	600	600	947	947	
			Country Stationery	50	50	50	50	38	38	
			Carriage of Stationery	200	200	300	300	190	190	
			Postage and Telegram charges	2,000	2,000	2,000	2,000	1,898	1,898	
			Liveries and uniform	100	300	270	270	15	15	
			Rents, rates and taxes	150	150	150	150	122	122	
			Telephone charges	650	650	650	650	865	865	
			Lighting charges	50	40	50	50	29	29	
			Hot and cold weather charges	800	900	800	800	897	897	
			Tour charges	100	120	100	100	79	79	
			Manual Establishment	500	490	500	500	127	127	
			Miscellaneous	1,050	700	1,380	1,380	643	643	
				7,000		6,850	7,500			7,035
			TOTAL		81,940	81,600	82,880			74,806
Establishment—	5	1	Chief Commissioner, Ajmer. Servants (8)		380	420	420			417
Allowances -			House rent and other allowances	1,800	1,700	1,700	1,700	1,737	1,737	
			Compensation for dearness of pro- vision		50	60	60	15	15	
			War allowance	100						
Supplies and Services—			Telephone rent		1,900	1,700	1,800			1,752
Special charges—			Wear clothing	80	850		300			
			Viceroyal visit		60			88	88	
								2,168	2,168	
			TOTAL		2,690	2,210	2,520			4,375

DETAILED ACCOUNT No 18B—GENERAL ADMINISTRATION—STAFF AND HOUSEHOLD OF THE GOVERNOR
GENERAL ETC

			Budget Estimate, 1919-20		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY										
Private Secretary to His Excellency the Viceroy			1,53,670		1,49,090		1,45,560		1,37,050	
Military Secretary to His Excellency the Viceroy			1,88,980		1,88,640		2,21,180		2,28,506	
For rounding			50		30		40			
Total				3,42,700		3,37,700		3,66,700		3,65,556

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DETAILS.											
Salaries—	1	1	Private Secretary to His Excellency the Viceroy (2,250)*	25,920		31,080		25,920		25,920	
			Exchange compensation allowance			250		730		1,313	
	1	1	Assistant Private Secretary to the Viceroy (500—40—1,200)	13,380		11,920		13,380		12,211	
	1	1	Registrar (500—20—700)	7,980		7,740		7,740		7,800	
			Payments to officers of other Provinces							929	
Establishment—			Officer on special duty							585	
	1	1	Shorthand writer, 1 (300—20—450)	3,600	47,730		50,990		48,220		48,848
			Senior Assistant (300—400)	3,600				3,600		4,077	
	8	8	Assistants, 1 (200—300), 2 (150—250), 1 (100—200), Allowance 2 (50), 1 (75—100), (50—5—75), 2 (100—150).	14,940		17,000					
	27	27	Servants 1 (30—1—35), 1 (25—1—30), 1 (25), 2 (20), 6 (12), 13 (11)	5,340		5,710		5,300		4,742	
Allowances—			Temporary Establishment	2,000		1,000		2,000		1,999	
					29,480		23,740		23,980		23,748
			House rent and other allowances	1,300		650		2,200			
			Shorthand allowance at Rs 50							6	
			Resident clerks' allowance at Rs 50							250	
Contingencies—			Hill journey allowance	4,500		4,500		4,500		7,823	
			Travelling allowance	3,000		800		2,000			
			Fuel Allowance							860	
			Grain Compensation Allowance	(0)	9,480	550	6,500	680	9,300	244	8,088
Salaries—			Subscription to newspapers			1,500				1,114	
			Purchase of books			500				497	
			Hot weather charges			200				238	
			Furniture	10,000		2,000		10,000		2,020	
			Rent of Telephone line			3,000				2,428	
Salaries—			Miscellaneous			800					
			Purchase of stationery								
			Postage and Telegram charges	58,000		56,000		50,000		46,050	
			Present and Charities	4,000		4,000		4,000		2,804	
			Hill Journey Charges							620	
					67,000		67,800		64,000		55,771
Total Private Secretary to His Excellency the Viceroy					1,53,670		1,49,080		1,45,560		1,37,050
Military Secretary to His Excellency the Viceroy.											
Salaries—	1	1	Comptroller, Viceroyal Household (750+640-14-0)	16,690		16,690		16,690		16,690	
	1	1	Surgeon (1,500)	18,000		18,000		14,400		15,799	
	1	1	Personal Assistant (600—1,000)	10,980		10,450		10,450		9,969	
	1	1	Assistant Surgeon (350—700)	8,120		7,810		7,820		7,515	
			Exchange compensation allowance			300		890		1,468	
					58,740		58,250		50,250		51,489
Carried over					58,740		58,250		50,250		51,489

DETAILED ACCOUNT No. 18B—GENERAL ADMINISTRATION.—STAFF AND HOUSEHOLD OF THE GOVERNOR GENERAL, BIC—contd.

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward		53,740		53,250		50,250		51,439
Establishment—			OFFICE ESTABLISHMENT.								
	1	1	Registrar (100—600)	6,760		6,700		6,720		6,460	
	17	17	Assistants, 1(300—400), 3(100—125), P.A. 1(10), 2(75—100), + P.A. 1 (15), 1 (125—150), 2 (50—75), 1 (200—225), 2(200—300), 1 (150—175), 3 (100—150), (175—200)	33,400		33,720		33,900		33,421	
	38	38	Servants, 2 (30—35), (20—35), 2 (15—30), 2(15—20), 10(12), 21(11)	6,390		6,590		6,850		6,410	
			Compensation to Bandmen in lieu of rations	600						5,660	
			Temporary Establishment			510		780		738	
			Medical Establishment—								
	1	1	Sub-Assistant Surgeon (120—180)	1,760		2,030		1,620		871	
	2	2	Compounders, (25—35), (25—30)	740				710			
	2	2	Servants, 2 (10—15)	350				310			
			Band Establishment.								
	1		Director of Music (400—550)					4,980		88,587	
	1		Sergeant Major (170)			...		2,040			
	31		Bandmen (95—115) + Allowances (90)					39,840			
			Band Menials (56)					670			
			Lump addition					6,170			
Allowances—					50,490		50,150		1,01,420		91,947
			Fuel allowance							41	
			Hill journey allowance	10,000		10,250				10,809	
			Travelling Allowance	3,000		2,900		11,000		2,663	
			Compensation for dearness of provisions	1,000		870				1,736	
			House rent and other allowances	2,000		1,700					
Supplies and Services—Contingencies—					18,000		15,720		14,000		14,752
			Ration, clothing and fuel of Bands.								
			Household, rates and Taxes on public servants and public vehicles	1,000				1,000			
			Presents and Charities	6,000		7,000		6,000		6,974	
			Purchase of Books	300		300		510		433	
			Hill journey charges							44	
			Do, etc, of glass, crockery and linen	16,000		16,000		16,000		15,951	
			Subscriptions to Newspapers	500		300		500		294	
			Postage and Telegram Charges	4,000		3,500		4,000		3,280	
			Band contingencies					2,250		1,566	
			Medical contingencies	2,500		2,500		2,500		3,149	
			Rent of telephone line	3,500		4,170		3,500		4,157	
			Miscellaneous	1,500		1,200		1,500		1,241	
			Menial Charges							12	
Special charges—					35,500		31,970		37,750		37,816
			Viceroyal Garden, Simla and Delhi—Pay and Local Allow. of the Supdt., Viceroyal Gardens, Simla and Delhi	6,360		6,000		6,180		5,590	
			Garden Sub-overseer, Simla and Delhi	500							
			Charges for the maintenance of the Viceroyal Gardens at Simla	10,830		11,000		10,850		22,852	
			Charges for the maintenance of the Viceroyal Gardens at Delhi	10,830		14,000		10,670			
			Permanent pensionable Garden establishment, Simla.	570		1,000		950		1,083	
			Permanent pensionable Garden establishment, Delhi.	850		550		800		508	
			Travelling allowance	1,320				1,320		166	
			Miscellaneous, Simla and Delhi	1,990		2,000		1,990		1,765	
					33,250		34,550		32,760		31,964
			Deduct—Probable Savings					15,000			
			Total Military Secretary to His Excellency the Viceroy		1,88,980		1,88,640		2,24,180		2,28,506

DETAILED ACCOUNT No. 18C.—GENERAL ADMINISTRATION—TOUR EXPENSES.

		Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
Summary.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Staff and Household of the Governor-General		1,07,000		1,00,000		1,28,000		1,37,076	
Special Trains		1,53,980		1,76,500		1,23,440		1,37,817	
For rounding		20				40			
Total			2,61,000		2,76,500		2,51,400		2,74,893

DETAILED ACCOUNT No 18 C. GENERAL ADMINISTRATION—TOUR EXPENSES.

DETAILS.	Budget Estimate, 1919-20		Revised Estimate, 1918-19		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	Rs	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
Staff and Household of the Governor General.								
Maintenance and Repairs of Camp Equipments, etc	30,000		20,000		50,000		47,880	
Railway freight on tents, heavy goods, horses, etc.	15,000		12,000		15,000		18,654	
Carriage of goods and cost of special trains for the conveyance of heavy goods and stables, etc.	10,000		2,000		10,000		912	
Reserved accommodation for members of His Excellency's family	2,000		4,000		2,000		4,040	
Cart and cooly hire on Tour								
Cart and cooly hire during transfer between Government Houses	20,500		10,500		20,500		16,323	
Saddle horses and carriages on tour	8,500		9,500		8,500		9,198	
Payments and present for services rendered on tour.	11,000		17,000		14,000		19,479	
Railway fares and carriage of household while on tour								
Ditto ditto while in transit between Government houses	22,500		19,000		25,000		19,943	
Probable savings	15,500				17,000		697	
Total Staff and Household, etc.		1,07,000		1,00,000		1,28,000		1,37,076
Special Trains.								
Hire of steamer								
Charges for maintenance, stabling, renewals and repairs	30,680		52,260		45,940		37,290	
Charges on account of the staff of Mechanics and fitters accompanying Vice-regal trains	3,900		3,240		2,500		3,132	
Haulage charges	1,20,000		1,20,000		75,000		97,395	
Total Special Trains		1,58,980		1,75,500		1,23,440		1,37,817

DETAILED ACCOUNT No. 18 D — GENERAL ADMINISTRATION—EXECUTIVE COUNCIL.

	Numbers.			Budget Estimate, 1919-20		Revised Estimate, 1918-19.		Budget Estimate, 1918-19		Accounts, 1917-18.	
	1918-19	1919-20		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries	6	6	Members of Council 6 (8,666-10-8)	4,80,000		1,80,000		4,80,000		4,74,024	
			Exchange Compensation Allowance		4,80,000		4,80,000		4,80,000		4,74,326
Allowances—			Travelling allowance	4,000		4,000		8,000		5,454	
			Hill journey allowances	100	4,100	100	4,100	200		65	5,519
Contingencies—			Tour Expenses	33,000		33,000		50,000		37,573	
					33,000		33,000	50,000			37,573
Total				5,17,100		5,17,100		5,38,200		5,17,426	

DETAILED ACCOUNT No. 18 E — GENERAL ADMINISTRATION—LEGISLATIVE COUNCIL.

				Budget Estimate, 1919-20		Revised Estimate, 1918-19.		Budget Estimate, 1918-19		Accounts, 1917-18.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries, etc.—			Salary of Official Members	65,150		55,000		65,150		58,888	
			Travelling allowance of Official Members	34,530		35,000		10,530		37,481	
			Allowance of Non-official Members during session	50,000		50,000		50,000		44,438	
			Travelling allowance of Non-official Members	45,000		55,000		50,000		34,717	
			Exchange compensation allowance			140		2,190		1,416	
			Deduct—Probable Savings					20,000			
			For rounding		1,94,680		1,95,140		1,57,870		
					20		40		30		
Total				1,04,700		1,95,100		1,57,900		1,71,881	

DETAILED ACCOUNT No. 18 F.—GENERAL ADMINISTRATION.—CIVIL SECRETARIAT.

SUMMARY											
Education Department				3,20,770		3,13,150		3,37,900		3,34,353	
Legislative Department				2,72,580		2,52,170		2,56,140		2,63,632	
Foreign and Political Department				6,80,470		7,11,840		6,92,890		7,05,907	
Home Department				4,22,780		4,41,840		3,88,900		4,30,558	
Finance Department				6,03,740		6,34,360		5,59,770		5,88,926	
Revenue and Agriculture Department				2,29,280		2,34,220		2,33,410		2,51,268	
Commerce and Industry Department				4,71,280		4,91,200		4,08,170		4,87,479	
Keeper of the Records of the Government of India				67,200		65,800		65,880		63,981	
Translator's Department				6,680		6,890		6,430		6,068	
Railway Board											
For rounding					30,84,780		31,54,930		30,04,390		
					30		30		10		
Total					30,84,700		31,54,900		30,04,400		31,82,111

DETAILED ACCOUNT NO. 18F.—GENERAL ADMINISTRATION—CIVIL SECRETARIATS.

Numbers			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18			
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
			Education Department.									
			SUMMARY.									
Education Department (Secretariat)			2,32,630		2,38,640		2,68,900		2,60,153			
Educational Commissioner, etc.			87,140		74,510		74,000		74,205			
Total			3,20,770		3,13,150		3,37,900		3,34,358			
			Details									
			EDUCATION DEPARTMENT SECRETARIAT.									
Salaries—	1	1	Secretary (4,000) ¹	46,630		25,610		46,080		48,751		
	2	2	Assistant Secretary 1 (1,000—50—1,300), 1 (1,000+L. A. 250)	23,140		20,570		26,830		24,828		
	1	1	Registrar (800)	9,000		9,000		9,600		8,736		
			Exchange compensation allowance			180		1,080		1,737		
			Superintendent (700)	8,400		...		8,400				
	1	1	Do. (600)	7,200		1,250		7,200	}	22,910		
	1	1	Do. (500)	6,000		21,570		6,000				
	1	1	Probable Savings	6,770				..				
					98,610		72,780		1,05,170		1,00,962	
	Establishment—	1	1	Assistant (100)	4,910	}			4,800	}		
2		2	Do. (300) + P. A. 1 (10)	8,580			8,400					
2		2	Do. (300)	7,200			7,200					
2		2	Do. (250)	6,000			6,000					
1		1	Do. (200)	2,400			2,400					
2		2	Do. (170)	4,080			1,080					
2		2	Do. 2 (140)	3,360			3,360					
1		1	Clerk (200)	2,400			2,640					
2		1	Do. (180)	2,160	}		4,320	}	63,818			
2		2	Do. (160)	3,840					3,840			
1		1	Do. (110)	1,680					1,680			
1		1	Do. (120)	1,110					1,110			
2		2	Do. 2 (100)	2,400					2,400			
2		2	Do. 2 (90) + P. A. 1 (50)	2,760					2,160			
2		2	Do. 2 (80)	1,920					1,920			
2		2	Do. (70)	1,680			3,180					
3		2	Do. (60)	720			1,440					
2		1	Apprentice (50)	1,200			1,200					
3		3	Shorthand and Typist, 3 (150—350) + 1 A 1 (150)	10,500		10,320		8,840				
51		1	Servants, 2 (14—20), 10 (10), 7 (9), 13 (8), 1 (1—15), 2 (12), 12 (10—24) P A 1 (6) and Wai All 650	7,140		7,400		7,150		7,010		
			Extra Establishment	1,500		1,000		1,500		916		
			Charges for preparing alphabetical index	200		200		200		200		
1		1	Librarian (250—20—300) for 1 month	260		650		400		700		
..		4	Assistant Librarians 1 (125—150), 3 (75—120) for 1 month	360						...		
					78,960		83,750		82,030		81,484	
Allowances—			Fuel allowance							200		
			Travelling allowance	7,000		5,000		7,000		2,945		
			House-rent and other allowance	3,330		3,100		3,220		6,308		
			Hill journey allowance	18,350		21,000		15,000		16,341		
			Compensation for dearness of provisions	750		1,100		1,000		518		
				29,430		30,200		26,220		26,312		
Contingencies—			Livaries of peons	900		800		1,000		881		
			Purchase of books and publications	3,000		3,700		3,000		3,704		
			Purchase and repair of office furniture	1,500		1,500		1,500		1,301		
			Subscription to newspapers	700		15,600		15,600		15,746		
			Postage and Telegram charges	7,000		7,000		9,500		6,593		
			Rent of telephone line	2,000		1,500		3,000		1,729		
			Hill journey charges	1,500		1,000		1,500		400		
			Hot weather charges	400		750		400		989		
			Medical charges	200		150		100		222		
			Miscellaneous	5,000		5,000		6,000		5,567		
			Grain compensation allowance to mentals	...		10		...		...
					22,200		37,010		41,600		37,192	
	Special charges—			Weeding records		9,480		8,900		8,880		8,203
				TOTAL EDUCATION DEPARTMENT (SECRETARIAT).		2,38,630		2,38,640		2,68,900		2,60,153

DETAIL ACCOUNT No. 18F.—GENERAL ADMINISTRATION—CIVIL SECRETARIATS.

	Numbers		EDUCATIONAL COMMISSIONER WITH THE GOVERNMENT OF INDIA.	Budget Estimate, 1919-20.		Revised Estimate, 1919-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries—</i>	1	1	Educational Commissioner (2,750—3,000)	36,000		35,870		35,870		31,402	
	1	1	Curator, Bureau of Education (800—1,000)	12,000	48,000	11,940	17,810	11,940	47,810	9,697	44,099
<i>Establishment—</i>	1	1	Shorthand Typist (Senior) (150—350)	2,160		3,580		2,040		3,379	
	1	1	Shorthand Typist (Junior) (125—150)	1,500		..		1,020		..	
	1	1	Computer (100—150)	1,560		1,030		1,110		1,268	
	1	1	Copist (50—75)	600		820		720		688	
	1	1	Librarian (250—20 300) for 11 months	3,080		..		..		..
	4	4	Asst Librarian (125—150) 3 (75—120) for 11 months	4,020		1,030		..		..
	8	15	Servants, 1 (12—21), 1 (12—15), 2 (10), 3 (9), 1 (8) War All 10) 2 (10—4, 2 (15); 3 (8)	1,930		1,310		1,000		971	
			Temporary Establishment	..	14,850	..	8,350	..	6,520	1,699	8,005
<i>Allowances—</i>			Travelling Allowance	6,000		6,000		5,000		10,954	
			Hill Journey Allowance	950		800		1,000		..	
			Do. do. Establishment	..		..		..		350	
			Compensation for dearness of provision	410		130		80		79	
			House rent and other Allowances	680		590		100		586	
			Freight on Europe stores	..	8,040	..	7,520	..	6,480	11,975	
<i>Supplies and Services—</i>			Newspapers	..	100	..	..	..	100	4	45
<i>Contingencies—</i>			Liveries of Peons	320		180		220		27	
			Rents, Rates and Taxes	200		..		..		..
			Purchase of Books and Publications	2,000		2,000		5,000		1,911	
			Postage and Telegram charges	500		600		500		508	
			Purchase and Repair of Furniture	500		500		500		385	
			Rent of Telephone Line	1,500		1,500		500		1,720	
			Hill Journey charges	200		80		100		53	
			Hot and Cold Weather charges	250		350		250		374	
			Menial charges	30		30		30		25	
			G. C. Allowance and do.	..		20		..		167	
			Tour Expenses	150		150		150		..	
			Miscellaneous	1,000		1,100		1,000		1,037	
<i>Special charges—</i>			Charges for certificate Examination	..	6,650	630	6,510	..	8,250	..	6,211
			Cost of illustrations in annual report on Indian Education	2,000		1,000		2,000		601	
			Charges in connection with the inspection of the Chief's College and Conduct of Diploma Examination	2,500		2,170		2,500		2,688	
			Charges for grain general year	..		220		..		..
			Charges in connection with the Government of India school-leaving certificate	..	4,500	..	4,320	..	4,500	686	3,870
			For rounding	..		..		..	40	..	
			TOTAL EDUCATIONAL COMMISSIONER, ETC.	..	82,140	..	74,510	..	74,000	..	74,205

DETAILED ACCOUNT NO. 18F.—GENERAL ADMINISTRATION—CIVIL SECRETARIATS—contd.											
	Numbers.		DETAILS.	Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Legislative Department.											
Salaries—	1	1	Secretary (3,500) ⁴	40,320		43,130		40,320		43,420	
	1	1	Deputy Secretary (2,000) ⁴	23,040		21,890		23,040		24,303	
	1	1	Joint Secretary (3,000) ⁴ for 1 month	2,880		5,760				15,651	
	1	1	Legal Assistant (1,200—1,500)	16,800		16,350		16,150		10,780	
	1	1	Registrar (800)	9,600		9,650		9,600		19,768	
	1	1	Attaché	10,000		1,320				13,968	
	2	2	Superintendents (500—700)	12,000		13,070		12,000		4,071	
			Exchange Compensation Allowance	..		370		2,310		...	
			Lump provision for Attaché	...		...		18,820		...	
						1,11,610		1,11,510		1,22,270	
Establishment—	6	6	Council Reporters (100—600)	30,180		36,370		35,010		27,333	
	1		Shorthand writer (200—20—300)	...				3,360			
		12	Assistants 1 (400), 2 (350), 2 (300), 2 (250), 1 (200), 2 (170), 2 (110)	30,240				6,000			
	2							4,200			
	1							7,200			
	3							5,400			
	3							4,800			
	4							3,940			
	4							2,880			
	2										
			Temporary Establishment at Hill station								
	36	36	Servants, 5 (10—24), 2 (14—20), 8 (10) 18 (3—9), 1 (6), 2 (12) with allowance (520)	5,400		4,930		4,740		4,738	
			Extra Establishment	3,520		2,900		3,290		2,494	
					1,04,260		92,200		83,450		82,425
Allowances—			Hill Journey Allowances	25,000		22,000		22,000		21,651	
			Travelling Allowance	1,000		1,000		4,000		5,600	
			Compensation for dearness of provisions	1,000		1,000		1,000		567	
			House Rent and other Allowance	380		800		20		124	
					30,380		24,300		27,020		28,032
Supplies and Services—			Purchase of Law Books	2,500		1,500		2,500		1,051	
			Freight on Stores					..		51	
					2,500		1,500		2,500		1,102
Contingencies			Hot and cold weather charges					...		18	
			Purchase of Books and Publications			880				89	
			Rent of Telephone Line	3,000		2,900		2,000		141	
			Service Postage and Telegram Charges	3,500		3,500		5,000		3,084	
			Rents, Rates, and Taxes	300				300		3,550	
			Subscription to Newspapers, etc.	1,000		1,000		600		1,310	
			Hill Journey Charges	5,000		5,400		5,000		2,561	
			Purchase and Repair of Furniture	1,500		1,500		1,500		1,182	
			Liveries	1,500		1,500		1,500		1,003	
			Miscellaneous	4,000		5,000		4,000		3,730	
						10,800		21,030		19,900		16,671
Special Charges			Digest of Indian Law cases	1,000		1,000		1,000		1,100	
			Charges for weeding records	...		1,000		...		2,346	
								...			3,446
			Total Legislative Department		2,72,580		2,52,170		2,56,140		2,63,632
Foreign and Political Department.											
Salaries—	2	2	Secretaries, 1 (4,000) and 1 (4,000) ⁴	92,160		93,980		92,160		95,869	
	2	2	Deputy Secretaries (2,250), ⁴ (2,000) ⁴	48,960		40,590		48,960		48,879	
	1	1	Under Secretary (1,300—1,500) ⁴	15,000		15,480		15,600		15,006	
	1	1	Assistant Secretary (1,150—1,750)								
			L. A. (150)	18,020		15,210		17,420		15,261	
	1	1	Attaché (400—40—800)	9,600		9,600		9,600		9,600	
			Officer on special duty	...		13,900		...		9,442	
	1	1	Registrar (800)	9,600		10,550		9,600		9,600	
			Exchange Compensation Allowance	...		1,220		2,880		6,005	
	1	1	Additional Assistant Secretary (1,000)	12,000		11,000		12,000		12,000	
		Payments to officers of other Provinces	...		...		...		591		
			Carried over	2,06,540		2,22,480		2,08,220		2,22,253	

DETAILED ACCOUNT No. 18 F.—GENERAL ADMINISTRATION.—CIVIL SECRETARIATS—*contd.*

	Numbers.		Foreign and Political Department — <i>contd.</i>	Budget Estimate, 1919-20		Revised Estimate, 1918-19		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward	2,06,510		2,22,480		2,08,220		2,22,253	
<i>Salaries—</i>	3	3	Superintendents (700), grade I	6,000		6,000		6,180		63,398	
	3	3	Do. (600) do. II								
	3	3	Do. (500) do. III								
			Leave allowance to Superintendent + P. A. (100)		2,72,510		2,90,540		2,73,020		2,85,651
<i>Establishment—</i>	4	5	Assistants I (400)	21,000				19,200			
	5	4	Do. II (350) + P. A. 25	15,000				22,500			
	5	5	Do. III (300) + P. A. 50	21,000				21,000			
	6	6	Do. IV (250) + " 5 (50)	21,000				21,000			
	5	5	Do. V (200) + " 50	15,000				15,000			
	5	5	Do. VI (170) + " 2 (75)	12,480							
			and T.A. 1 (30) + 1 (10)					11,160			
	6	6	Do. VII 1(40) + P. A. 2 (60)	11,520				12,220			
	5	5	Clerks I (200)	12,000				12,000			
	4	1	Do. II P. A. 20 + (180)	9,600		1,95,500		9,600		1,92,410	
	1	4	Do. III P. A. 20 + (160)	8,610				8,610			
	4	4	Do. IV P. A. 2 (30) + (140)	7,140				8,160			
	1	4	Do. V P. A. 1 (30) + (120)	6,120				6,840			
	4	4	Do. VI (100)	4,800				5,160			
	5	5	Do. VII 5 (90)	5,400				5,400			
	5	5	Do. VIII (80)	4,500				1,800			
	3	3	Do. IX (70)	2,520				2,520			
	3	3	Do. X (60)	2,160				2,160			
	5	5	Do. XII (Wage allce 30) (50)	3,720				3,000			
			Personal allowance	840				1,710			
	2	2	Shorthand and Typist 2 (150—10—350)	5,760		6,010		5,520		5,370	
			Exchange Compensation Allowance							125	
	95	95	Servants, 1 (27), 1 (24), 2 (17), 4 (21), 2 (20), 2 (11), 2 (13), 6 (12), 5 (18), 21 (10), 38 (9), 5 (8), 2 (15), 1 (23), 1 (30) 1 (11) + Wai	14,910		14,580		13,210		13,204	
			Allowance 1,520 per annum	8,950		6,110		6,550		6,695	
			Temporary Establishment			110					
			Charges for preparing copies and Alphabetical Index	460		640		460		100	
					2,00,520		2,23,280		2,21,340		2,17,904
<i>Allowances—</i>			House-rent and other allowances	10,000		10,800		11,970		1,821	
			Travelling Allowance	19,000		19,000		12,500		21,119	
			Hill Journey Allowances	61,000		61,000		37,000		61,881	
			Allowance for Translation of Foreign Language	...		...		...		800	
			Fuel Allowance	...		...		...		5,029	
			Allowance for charge of Cypher Branch	...		...		...		1,200	
			Compensation for dearness of provisions	120		2,000		120		830	
					90,120		92,300		61,590		92,180
<i>Contingencies—</i>			Cleaning and oiling type-writer	400		570		400		384	
			Rents, Rates and Taxes	2,400		2,400		2,400		2,396	
			Purchase of Books and Publications	700		700		700		851	
			Subscription to Newspapers, etc.	1,000		900		1,000		842	
			Purchase and repair of Office Furniture	4,000		4,000		2,000		4,996	
			Service Postage and Telegram charges	62,000		62,000		1,00,000		62,018	
			Rent of Telephone Line	4,900		4,880		3,400		4,950	
			Hill Journey Charges	7,000		7,000		4,500		7,537	
			Hot and cold weather Charges	5,040		5,000		3,540		4,256	
			Charges for Electric Lights and Fans	2,450		2,450		1,800		2,532	
			Miscellaneous	10,000		15,650		10,000		15,717	
			Menial Charges	1,020		1,000		1,020		775	
			Stationery Charges	20		20		20		...	
			Grain Compensation Allowance	40		100		40		72	
			Liveries	...		50		...		273	
					1,06,970		1,06,720		1,80,820		1,07,104
<i>Special charges—</i>			Charges for weeding records		320		3,000		6,120		3,068
			Total Foreign and Political Department.		6,00,470		7,15,840		6,92,800		7,05,907

DETAILED ACCOUNT No. 14 F.—GENERAL ADMINISTRATION—CIVIL SECRETARIATS—*contd.*

	Numbers			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.		
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Home Department.												
Salaries—	1	1	Secretary (4,000) ⁴	46,080		44,600		46,080		43,874		
	1	1	Deputy Secretary (2,000) ⁴	28,040		21,770		28,040		22,172		
	1	1	Under-Secretary (1,800) ⁴	14,980		15,640		14,980		15,804		
	1	1	Joint Secretary	...		2,880		9,810		13,750		
			Exchange Compensation Allowance	...		760		2,500		5,002		
	1	1	Registrar (800)	9,600		10,480		9,600		10,374		
	1	1	Officer on special duty	7,500		21,210		1,900		21,813		
			Temporary Superintendents	6,000		...		..		...
	6	6	superintendents, 2 (700), 2 (800), 2 (500)	43,200		49,700		43,200		46,237		
			Payments to officers of other provinces	...		160		...		3,058		
Establishment—	1	1	Additional Under-Secretary (1,800) ⁴	14,980	1,65,380	17,260	1,84,430	11,980	1,65,590	4,093	1,85,677	
	10	18	Assistant, 2 (400), 2 (350), 3 (300), 2 (250), 3 (200), 3 (170), 2 (140)	51,430	}			57,480				
	23	28	Clerks 1 (250), 1 (200), 2 (180), 2 (160), 3 (140), 3 (120), 3 (100), 3 (80), 3 (80), 3 (70), 2 (60), 2 (50) + Resident clerk's allowances 1,880 P. A.	39,630		1,02,160				1,01,686		
	4	4	Shorthand Typists (150—10—350), (and shorthand allowance 20)	14,880				38,100		...		
							14,280		10,466			
	55	55	Servants, 15 (10-24), 3 (14-20), 24 (8-9), 2 (12), 11 (10) P. A. 1 (6), P. A. 1 (5), War allowance (1,000)	8,730			7,800		7,946			
			Temporary establishment at hill station	25,150			16,230		7,350		7,076	
			Extra Establishment	6,000			
			Caretaker's Establishment				
			Compilation of the list of Civil officers.	850			1,000		850		1,600	
		Charges for Alphabetical Index, etc.	...					...		200	
Allowances—			Bonus to clerk for compiling a note book of important rulings and discussions	...				...		600	
			Personal allowance to an assistant to the Hon'ble Members (100)	1,200		800		1,200		...		
			Clerk on special duty	...		...		170		...	
					1,50,920		1,37,490		1,27,030		1,29,574	
			Press Room Establishment (Experimental).									
	1	1	Clerk (220)	2,640		2,680		2,640		2,661		
	2	2	Servants (10), (8)	220	2,860	180	2,860	220	2,860	187	2,848	
			House-rent and other allowances	4,420		4,640		5,180		4,541		
			Travelling allowance	5,920		7,000		8,610		6,865		
			Hill journey allowances	30,800		35,000		27,800		31,270		
Supplies and Services—			Compensation for dearness of food	1,000		1,000		1,000		611		
					42,140		47,640		37,090		42,787	
			Freight on Europe Stores		100		...		100		...	
			Carriage of records	3,150		3,300		...		108		
			Menial Charges	1,400		1,100		1,920		1,910		
			Liveries of Peons	1,110		1,050		1,400		1,390		
			Purchase of Books and Publications	2,440		2,900		1,280		814		
			Subscription to newspapers, etc.	2,300		2,200		1,550		3,087		
			Purchase of office furniture, etc.	25,000		24,500		1,890		2,387		
Contingencies—			Service Postage and Telegram Charges	5,750		6,000		26,000		24,869		
			Hill Journey Charges	...		...		3,360		5,882	
			Grain Compensation Allowance for Menials	...		320		320		356		
			Rent of Telephone Line	4,970		4,800		3,450		4,715		
			Miscellaneous	13,150		13,000		8,870		13,042		
			Charges in connection with Mr. Booth-Gravelly's deputation	...	59,800	250	59,170	...	50,030	954	59,150	
			Charges for wedding records	2,110		10,000		1,250		8,916		
			Secretary of State's Visit	...		...		...		2,652	
					2,110		10,250		1,250		10,522	
			For rounding		30			50				
Special Charges—												
			Total Home Department		4,22,780		4,41,840		3,38,900		4,30,558	

DETAILED ACCOUNT No. 18 F.—GENERAL ADMINISTRATION.—CIVIL SECRETARIATS—*contd.*

	Numbers.		Finance Department. SUMMARY.	Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Ordinary Branch	4,36,290		4,66,320		4,00,770		4,24,896	
			Financial Adviser, Military Finance	1,67,450		1,67,940		1,59,000		1,64,030	
			Total Finance Department		6,03,740		6,34,260		5,59,770		5,88,926
Salaries—											
	1	1	Finance Dept., Ordinary Branch.								
	1	1	Secretary (4,000)⁴	46,080		50,350		46,080		47,071	
	1	1	Deputy Secretary (2,250)⁴	25,920		24,960		25,920		25,502	
	1	1	Under-Secretary (1,800)⁴	14,960		14,980		14,980		14,976	
	1	1	Assistant Secretary (800—850+L. A. 250 a month)	13,100		14,920		12,500		11,900	
	1	1	Registrar (800)	9,600		9,600		9,600		9,600	
	...	...	Officer on Special Duty	11,150		12,500		...		1,742	
	...	...	Exchange Compensation Allowance	...		580		1,910		3,536	
	1	1	Additional Assistant Secretary (950) + (L. A. 250) for 5 months	6,700		4,690		5,200		1,909	
	...	...	Attachés								
	6	6	Superintendents 2 (700)	43,200							
			" 2 (600)					44,400			
			" 2 (500)			51,400				46,832	
			Temporary Superintendent, 1 (500) for 5 months	2,500				2,500			
			Payments to Officers of other Provinces					...		237	
			Deduct—Probable savings					1,200			
					1,72,530		1,84,280		1,61,890		1,66,395
Establishment—											
	2	2	Assistants, class I (400)+P. A. 1 (100)	10,800				9,600			
	3	3	" "II (350)+(1)(P. A. 150)	14,400				14,400			
	3	3	" "III (300)+P. A. 1 (50)	11,400				10,800			
	3	3	" "IV (250)	9,000				9,000			
	4	4	" "V (200)	9,600				9,600			
	4	4	" "VI (170)	8,160				8,160			
	4	4	" "VII (140)	6,720				6,720			
	3	3	Clerks, class I (200)+(P. A. 1 @ 40 + Increment, @ 50, + (S. H.A. 75) 2 (200)	9,180		1,25,000		9,180		1,28,777	
	3	3	" "II (180)	6,480				6,480			
	3	3	" "III (160)	5,760				5,760			
	3	3	" "IV (140)	5,040				5,040			
	3	3	" "V (120)+P. A. 1 (90)	4,680				4,320			
	4	4	" "VI (100)	4,800				5,400			
	3	3	" "VII (90)	3,240				3,240			
	3	3	" "VIII (80)	2,880				2,880			
	3	3	" "IX (70)	2,520				2,520			
	3	3	" "X (60)	2,160				2,160			
	4	4	" "XI (50)	1,800				2,640			
	3	5	Shorthand Typist, (150—10—350),	12,480		10,590		8,520			
	46	47	Servants, 2 (24), 1 (28), 4 (20), 1 (19), 1 (16), 1 (18), 4 (15), 2 (12), 2 (13), 10 (10), 7 (9), 12 (8) plus one L. A. 2 per mensem and one P. A. 6 per mensem	6,970		7,000		6,610		6,721	
			Temporary establishment at hill station and Delhi	1,180		2,500		3,600		3,537	
			Charge for preparing Alphabetical Index	350		350		350		350	
			Bonus to Clerks	900		500		1,000		805	
					1,43,500		1,46,540		1,37,980		1,40,220
Allowances—											
			House rent and other allowances	4,650		3,500		3,900		...	
			Travelling Allowance	5,000		5,300		4,000		5,072	
			Hill Journey Allowance	29,000		31,500		29,000		30,799	
			Fuel Allowance	...		...		...		3,514	
			Compensation for dearness of Provisions	1,500		1,200		350		399	
					40,150		41,500		37,250		39,784
Contingencies—											
			Grain Compensation, Allowance to Menials	600		400		150		402	
			Menial charges	4,620		4,500		4,150		4,084	
			Purchase of office furniture	1,500		1,500		1,500		1,508	
			Subscription to newspapers, etc.	2,000		5,000		2,000		3,883	
			Liveries to peons	2,000		1,000		1,500		662	
			Purchase of books	700		600		700		896	
			Service Postage and Tel. charges	50,000		61,000		35,000		51,084	
			Rent of telephone lines	3,330		2,000		3,330		2,120	
			Hill journey charges	6,000		6,500		6,000		5,797	
			Hot and cold weather charges	800		1,000		800		972	
			Miscellaneous	3,800		5,000		3,600		2,696	
					75,150		89,000		58,780		73,509
Special charges—											
			Charges for weeding record	4,960		5,000		4,920		4,988	
			Total Finance Department Ordinary Branch		4,36,290		4,66,320		4,00,770		4,24,896

DETAILED ACCOUNT No 181—GENERAL ADMINISTRATION.—CIVIL SECRETARIATS—contd.

	Numbers			Budget Estimate, 1919-20		Revised Estimate, 1918-19		Budget Estimate, 1918-19		Accounts, 1917-18		
	1919-20	1918-20		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
Financial Adviser, Military Finance.												
Salaries—	1	1	Financial Adviser (3,000) ¹	31,500		34,500		34,500		34,500		
	1	1	Deputy Financial Adviser (2,000)	21,000		22,700		20,400		20,400		
			Additional Deputy Financial Adviser							1,236		
	1	1	Assistant Financial Adviser (1,000—50—1,300)	13,500		12,960		12,960		12,510		
	1	1	Registrar (700)	7,100		8,400		9,100		5,889		
	1	8	Superintendents 2(800) + 500 + P A 1(100)	21,600		22,160		20,400		21,958		
Establishment			Exchange Compensation Allowance Officer on Special Duty			850						
						1,440		1,810		2,162		
	1	1	Assistant (100)	1,900	1,02,120		1,02,600		99,090		1,01,524	
	1	1	" (350)	1,200				1,500				
	1	1	" (300)	3,600				4,200				
	1	1	" (250)	3,000				3,600				
	1	1	" (200)	400				2,400				
	1	1	" (170)	2,100				2,010				
	1	1	" 1(140)	1,650				1,800				
	1	1	" 1(225 + P A 15)	2,580		33,000		2,850		31,345		
	1	1	Clerk (10)	1,200				1,020				
	1	1	" (120)	440				1,440				
	1	1	" (100)	1,200				1,210				
	1	1	" (90)	1,000				1,090				
	1	1	" (90)	900				600				
	1	1	" (60)	720				700				
	1	1	" (50)	600				600				
	Allowances—	1	1	Shorthand-Typist (150—350)	210		3,120		2,720		1,150	
18		19	Servant, 2(20), 1(10), 1(23), 2(12), 1(10), 4(7), 4(8), 1(L A Rs 2) + Wm Alice 300 P A Ten p r y Establishment Charges for preparing Alphabetical Index	200		2,710		2,500		2,032		
				390		150		90		167		
				150		150		100		70		
					30,100		30,200		33,160		35,804	
			Travelling Allowance	600		750		600		792		
			Hill Journey Allowance	11,110		11,200		11,920		11,178		
			Compensation for deafness of Provision	100		100		100		100		
			House rent and other Allowance	1,020		1,050		1,130		1,051		
Contingencies—						13,000		13,150		12,850		13,193
			Hot and cold weather charges							93		
			Purchase of Books	200		100		200		50		
			Subscription to Newspapers	200		250		200		260		
			Purchase of Furniture	100		650		400		625		
			Service Postage and Tel Charges	5,000		5,000		2,500		5,951		
			Hill Journey Charges	1,450		1,400		1,100		1,266		
			Liveries to persons	500		400		500		208		
			Rent of Telephone Line	1,100		1,400		1,400		2,222		
			Visa charges	3,000		2,600		3,000		2,551		
Salaries—			Medical Charges	960		800		360		202		
			G C Allowance to Menials		12,780	40	12,640		9,960	27	13,419	
			Total Financial Adviser, Military Finance		1,67,450		1,67,940		1,59,000		1,61,030	
	Revenue and Agricultural Department.											
	Salaries—	1	1	Secretary (4,000) ¹	46,080		49,500		48,080		46,080	
		1	1	Under-Secretary (1,300—1,500) ²	15,360		16,800		16,860		15,704	
		1	1	Registrar (800)	9,600		9,600		9,600		9,600	
		4	4	Superintendents 2(500), 1(800), 1(700)	27,600		29,240		27,800		27,997	
				Exchange Compensation Allowance Officer on Special Duty			360		1,220		2,487	
	Establishment—					98,040		1,05,620		1,01,860		1,08,108
2		2	Assistant, 1st grade (400)	9,600				9,600				
1		1	Do. 2nd do (350)	4,200				4,200				
2		2	Do. 3rd do (300)	7,200				7,200				
2		2	Do. 4th do (250)	6,000				6,000				
2		2	Do. 5th do (200)	7,200				7,200				
2		2	Do. 6th do (170)	4,080				4,080				
2		2	Do. 7th do (140)	5,010				5,010				
1		1	Clerks, 1st grade (200 + P. A. 65)	3,150				3,150				
2		2	Do. 2nd do (180) + P A 1(10)	4,440		72,500		4,440		73,112		
1		1	Do. 3rd do (160)	1,920				1,920				
2		2	Do. 4th do (140)	3,880				3,880				
1		1	Do. 5th do (120)	1,140				1,400				
4		4	Do. 6th do (100)	4,800				4,920				
5		5	Do. 7th grade (80)	4,800				5,480				
2		2	Clerks, 8th grade (70)	1,880				1,800				
2		2	Clerks, 9th grade (60)	2,160				2,160				
2		2	Clerks, 10th grade (50)	1,200				1,200				
		Shorthand Typists, (150—17—350) + P. A. (150)	7,920		7,850		7,680		7,815			
		Carried over	80,220	98,040	80,850	1,05,620	80,940	1,01,860	81,257	1,08,108		

DETAILED ACCOUNT NO 15 F—GENERAL ADMINISTRATION.—CIVIL SECRETARIATS—*contd*

	Numbers			Budget Estimate, 1919-20		Revised Estimate, 1919-20		Budget Estimate, 1918-19		Accounts, 1917-18.	
	1918-19	1919-20		Rs	Rs	Rs	Rs	Rs	Rs	Rs	R
				80,220	95,040	80,350	1,05,620	80,040	1,01,360	81,237	1,08,108
			Brought forward								
			Revenue and Agricultural Department.								
<i>Establishment—</i>	39	39	Servants, 1 (24), 2 (20), 3 (17), 2 (14), 10 (10), 10 (9), 3 (9), 4 (12), 1 (13), 2 (16) and war allowance 1,200	6,510		5,800		5,140		5,670	
			Extra Establishment	440				440			
			Temporary Establishment at Hill Station	770		1,100		770		1,189	
			Charges for preparing Alphabetical Index	200		200		200		200	
<i>All services</i>			Travelling Allowance	1,000	8,470	1,000	87,450	3,000	87,990	5,002	89,266
			Hill Journey Allowances	17,000		17,000		16,000		17,101	
			House rent and other allowances	4,000		1,000		5,210		1,237	
			Compensation for deafness of provision	900		500		1,000		480	
<i>Supplies and services—</i>			Freight on Europe Stores		25,900		25,500		25,740		26,989
<i>Contingencies—</i>					20				20		
			Purchase of books and publications	100		500		700		349	
			Purchase and repair of office furniture	100		600		700		310	
			Subscription to newspapers etc	800		800		900		534	
			Service Postage and Telegram Charges	5,500		5,000		6,500		5,545	
			Hill Journey Charges	500		500		700		226	
			Hot and cold water charges	1,000		1,000		1,200		988	
			Rent of telephone lines	2,500		2,500		2,500		2,201	
			Livables of Peons	600		600		600		189	
			Miscellaneous	3,500		3,500		4,000		3,179	
			Medical charges	500		300		700		305	
			Grain compensation allowance to Menials	100		50		100		20	
<i>Special charges—</i>					16,200		15,650		19,300		13,715
			Charges for weeding records							700	
			Extension of orchona cultivation							13,558	
											14,268
			Total Revenue and Agricultural Department.		2,29,230		2,34,230		2,99,110		2,51,266
			Commerce and Industry Department.								
<i>Salaries—</i>	1	1	Secretary (4,000)*	46,080		46,870		46,080		43,584	
			Joint Secretary			6,750					
	1	1	Deputy Secretary (2,000)*	23,040		25,180		21,120		20,610	
	2	2	Under Secretary (1,300)*	29,910		31,230		29,980		32,030	
	1	1	Registrar (500)	9,600		10,520		9,600		10,605	
			Exchange Compensation Allowance			690		2,870		4,453	
	2	2	Superintendent, 1st grade (700)								
	2	2	Superintendents, 2nd do (800)								
	2	2	Superintendents, 3rd do (500)								
			Payments to officers of other Province								
			Officer on special duty	6,680						390	
			Probable Savings	1,110		8,970		2,100		17,362	
<i>Establishment—</i>	23	22	Assistants, 2 (100), 4 (350), 3 (800), 3 (250), 3 (200), 3 (170), 4 (140)		1,57,430		1,77,010		1,54,730		1,75,282
				66,240				69,240			
	23	23	Clerks, 1st grade, (50—7½—200), (20 years time scale). Includes P. A. at 120 for 1 man								
			" " 70 " 1 "	44,010		1,14,200		46,530		1,13,625	
			" " 40 " 2 men								
			" " 32½ " 1 man								
	10	10	Clerks, 2nd grade (50—2½—100)(20 years time scale)	7,200				7,140			
	3	3	Shorthand typists, 3 (150—10—350) P. A. 150 p. m. to one	10,080		9,750		9,720		10,108	
	40	54	Servants, 2 (19), 1 (15), 1 (16), 2 (17), 2 (14), 1 (10—24), 1 (14—20), 3 (11), 1 (12—15), 11 (10), 10 (9), 11 (8), 1 (7), 3 (12), 4 (20), 1 (18), + P. A. 1 (2) for 12 months and 1 (2) for 5 months	7,420		7,210		6,630		6,472	
			Temporary Establishment	41,420		40,400		39,740		35,808	
			Charges for preparing Alphabetical Index	350		350		350		357	
			Shorthand-writing Allowance	1,260		600		1,260		735	
	1	1	Caretaker (150)	1,800		1,800		1,200		1,511	
			Caretakers' Establishment	800				300			
					1,80,080		1,74,370		1,82,410		1,08,616

DETAILED ACCOUNT No 18 F.—GENERAL ADMINISTRATION—CIVIL SECRETARIATS— <i>contd.</i>												
	Numbers			Budget Estimate, 1919-20		Revised Estimate, 1918-19.		Budget Estimate, 1918-19		Accounts, 1917-18		
	1918-19	1919-20		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Commerce and Industry Department—<i>contd.</i>												
<i>Allowances—</i>			Brought forward		3,37,510		3,51,410		3,37,140		3,43,898	
			House-rent and other Allowance	3,750		4,000		7,750		3,824		
			Travelling Allowance	8,000		8,000		11,000		9,103		
			Hill Journey Allowance	40,000		40,000		24,700		41,408		
			Compensation for dearness of provision.	1,000		1,000		1,000		329		
<i>Contingencies—</i>					52,750		53,000		44,450		54,664	
			Purchase of books and Publications	1,500		1,000		1,500		796		
			Do. and repair of Furniture	2,500		2,300		2,300		2,779		
			Rent of Telephone line	3,900		3,700		3,900		3,603		
			Subscription to Newspapers	1,900		1,800		1,750		1,943		
			Service Postage and Telegram charges	50,000		50,000		50,000		45,088		
			Liveries to ponies	1,120		1,100		800		1,115		
			Hill Journey Charges	1,800		1,800		1,200		1,824		
			Hot and cold weather Charges	1,900		1,900		1,800		1,938		
			Electric light and fans	1,950		1,000		1,550		1,908		
			Miscellaneous	8,500		8,500		8,500		7,848		
			Menial charges	5,200		4,500		5,000		4,680		
			Grain compensation to menials	..		500		..		187		
	<i>Special charges—</i>					30,270		73,900		77,800		73,824
				Charges for weeding records	750		3,600		3,000		5,183	
			Charges in connection with the deputation of Mr. Collins	..		4,350		5,150		3,086		
			Compilation of a Hand-book of commercial information	..	750		7,950	..	8,780	6,871	15,093	
Total Commerce and Industry Department					4,71,280		4,91,260		4,68,170		4,87,479	
Keeper of the Records of the Government of India.												
<i>Salaries—</i>	1	1	Officer (1,300—1,500)		17,970		17,510		17,490		17,009	
<i>Establishment—</i>	1	1	Superintendent (250—10—350)	3,120		3,100		3,000		2,875		
	33	33	Clerks, 2 (200—150), 6 (100), 8 (75), 7 (50), 5 (40), 1 (150—200), 1 (100—150), 2 (50—100)	34,500		35,430		35,100		34,043		
	55	55	Peons, 21 (10—14), 1 (12—15), 5 (9), 22 (8)	7,620		6,950		7,870		6,381		
<i>Allowances—</i>					15,300		45,480		45,580		43,299	
<i>Contingencies—</i>			Travelling Allowance	350		..		350		385		
			Compensation for dearness of provision	500		..		500		368		
					850		..		850		748	
			Subscription to newspapers	30		..		..		..
			Purchase of books and publications	210		200		110		459		
			Purchase of office furniture	280		250		170		270		
			Service Postage and Telegram charges	200		200		150		186		
			Hot and cold-weather charges	50		10		50		47		
			Rent of Telephone Lines	200		200		200		200		
			Menial charges	240		200		240		168		
			Liveries	150		50		50		114		
			Miscellaneous	1,700		1,680		1,000		1,455		
			Grain Compensation Allowance to menials	40		20		40		20		
					3,080		2,810		2,010		2,925	
Total Keeper of the Records of the Government of India.					67,200		65,800		65,880		63,981	
Translator's Department.												
<i>Establishment—</i>	1	1	Head Translator (250—300)	3,600		..		3,600		..		
	1	1	Translator (100—150)	1,500		..		1,200		..		
	1	1	Translator (80)	980		..		960		..		
	1	1	Do. (40—60)	580		..		580		..		
	..	..	Proof Examiner (25)	..		..		..		..
<i>Contingencies—</i>					6,640		6,350		6,290		6,028	
			Miscellaneous		40		40		40		40	
	Total Translator's Dept.					6,680		6,390		6,380		6,068

INDIA—EXPENDITURE.

DETAILED ACCOUNT No 18 F.—GENERAL ADMINISTRATION — CIVIL SUPPLY PARTIALS— <i>concl'd</i>												
	Numbers			Budget Estimate, 1919-20.		Revised Estimate, 1918-19		Budget Estimate, 1918-19		Accounts, 1917-18.		
	1918-19	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries—			Railway Board.									
	1	1	President (5,000)*	57,600		57,600		57,600		57,600		
	2	8	Members (4,000)	1,44,000		1,29,180		96,000		88,607		
	1	1	Secretary (2,000—2,500)	26,950		25,750		25,750		29,266		
	1	1	Chief Engineer (2,000)	24,000		24,070		24,000		16,190		
	6	6	Superintendents, 2 (700), 2 (600), 2 (500)	43,200		44,900		43,200		48,578		
			Officer on special duty					250				
	4	4	Assistant Secretaries, (1,500—1,620 + L. A. 200), 1 (1,250—1,300 + L. A. 200), 1 (1,050—1,100 + L. A. 200), 1 (900—950 + L. A. 200)	67,400		69,790		71,050		68,550		
	1	1	Registrar (800)	9,600		9,600		9,600		9,600		
			Exchange compensation allowance			850		1,200		1,712		
				3,72,750		3,61,190		3,20,650		3,20,169		
Establishment—			Assistants—									
			1st Division—									
	27	27	I grade, 2 (400), II grade, 4 (350), III grade, 4 (300), IV grade, 4 (250)									
			V grade, 4 (200), VI grade, 5 (170), VII grade, 4 (140)	79,320				79,320				
			2nd Division—									
	35	35	35 (50—6—140—7½—200) + P. A. 1 (45)	57,180		1,19,170		63,190		1,47,818		
	10	10	10 (50—2½—100)	7,500				7,620				
	4	4	Stenographers 4 (150—350)	11,280		10,380		11,520		7,110		
	52	52	Servants, 1 (24), 7 (20), 1 (13), 4 (12), 11 (10), 4 (15), 13 (9), 9 (8), 1 (11), 1 (21) (war allowance 810)	8,210		7,460		7,110		7,313		
			Caretaker's Establishment	330		210		330		215		
			Bonus to non-pensionable establishment	5,230		5,280		5,230		6,050		
			Charges for preparing alphabetical Index	380		380		300		380		
			Drawing Branch.									
	1	1	Head Draftsman (400)	4,800		4,800		4,500		1,800		
	3	3	Draftsman, 2 (200), 1 (130)	6,480		6,370		6,300		6,518		
9	9	Tracers, 9 (50—100)	6,630		6,780		7,130		6,629			
Allowances—			Technical Section and Locomotive Committee.									
			Office establishment—									
			Temporary establishment	18,110	2,00,380	8,000	1,09,110	3,000	1,06,920	3,705	1,90,626	
			House rent and other allowance	7,080		7,000		7,010		7,018		
			Travelling allowance	10,000		10,000		10,000		5,015		
			Hill journey allowance	42,000		42,000		40,000		46,867		
			Compensation for dearness of grain					50		442		
			Fuel allowance	1,000		1,000						
					60,080		60,000		57,060		60,040	
			Freight on Europe Stores		200		200		200		—22½	
	Supplies and Services— Contingencies—			Rent, Rates and Taxes	1,000		1,000		1,000		299	
				Liveries	1,100		500		1,100		1,218	
				Section-writing								
				Purchase of books	800		500		800		423	
				Do. of furniture	2,000		1,500		2,000		699	
			Service Postage and Telegram charges	23,000		24,000		23,000		28,451		
			Subscription to newspapers, etc.	1,900		1,800		1,900		1,850		
			Hill journey charges	1,900		1,400		1,900		—4,205		
			Hot-weather charges	1,500		2,000		1,500		2,057		
			Rent of telephone lines	3,500		3,850		3,500		3,563		
			Menial charges	4,000		3,800		4,000		3,705		
			Electric lights and fans	170		290		170		260		
			Miscellaneous	8,000		8,000		8,000		7,250		
			Grain Compensation Allowance to menials			500						
Special charges—				Charges for weeding records		48,870		48,740		48,870		45,900
			For rounding		620		3,500		3,740		3,990	
					...		40		40			
			Deduct—Amount transferred to— 41.—Miscellaneous Railway Expenditure		6,82,900		6,72,700		6,85,400		6,80,510	
				6,82,900		6,72,700		6,85,400		6,80,510		
		Total Railway Board		...		...		...		...

Detailed Account No 15 G—GENERAL ADMINISTRATION.—MILITARY SECRETARIAT.												
	Numbers			Budget Estimate, 1919-20		Revised Estimate, 1918-19		Budget Estimate 1918-19		Accounts, 1917-18.		
	1918-19	1919-20		Rs	Rs	Rs	Rs	Rs.	Rs	Rs	Rs.	
Salaries—	1	1	Secretary (3500)	42,000		42,000		42,000		42,000		
	1	1	Deputy Secretary (including Military Pay and Allowances) (2100)	23,200		25,200		25,200		23,100		
	3	3	Assistant Secretary 1 (1,344), 1 (1,000-1,600), 1 (1,111)	18,170		45,500		40,240		38,112		
	1	1	Legislation (800)	9,100		9,500		9,600		8,800		
			Executive compensation allowance			100		1,070		1,882		
	5	5	Superintendents 1 (760), 2 (600) 2 (500)+(1 A 10) for 5 months	35,570		35,280		35,450		33,850		
			Officer on special duty .					1,020		8,304		
					1,00,810		1,08,100		1,51,580		1,56,078	
			Secretariat Assistants—									
	" " " " "	2	2	1st grade, 2 (400)	9,600				9,600			
2		2	2nd grade 2 (350)	5,100				5,100				
3		3	3rd " 3 (300)	10,500				10,500				
3		3	4th " 3 (250)	9,000				9,000				
3		3	5th " 3 (200)	7,200				7,200				
3		3	6th " 3 (170)	6,100				6,100				
2		2	7th " 2 (140)	3,360				3,360				
2		2	Clerks 1st grade, 2 (200)	4,800				4,800				
2		2	Clerks, 2nd grade, 2 (180)	3,200				3,200				
2		2	" " 2 (160), 1 (P A 5)	900		9,000		3,900		1,03,556		
3		3	" " 3 (140)	5,010				5,010				
3		3	" " 3 (120)	4,320				4,320				
3		3	" " 3 (100)	3,600				3,600				
3		3	Clerks, 7th grade, 3 (90)	3,240				3,240				
3		3	Clerks, 8th grade, 3 (80)	2,880				2,880				
3		3	Clerks, 9th grade, 3 (70)	2,520				2,520				
3		3	Clerks, 10th grade, 3 (60), 1 (P A 20)	2,400				2,400				
2		2	Probationers, 2 (50)	1,200				1,200				
1		10	Services 1 (24), 2 (22), 1 (21), 1 (20), 2 (14), 3 (11), 1 (15), 1 (17), 1 (13), 3 (12), 8 (10), 14 (9), 7 (8), 1 (23)	7,100		7,200		7,300		7,120		
" " " " "		2	2	Shorthand writer 2 (100—300) P. A. 1 (12)	5,540		4,500		5,280			
			Clashes for preparing Alphabetical Index	400		400		130		130		
	1	1	Dist. in (50)	600		550		600				
			Extra-temporary Establishment due to war	43,380				13,380		35,652		
			Extra allowance to the War Section			45,000				12,320		
			Wage allowance of civil clerks	2,280				2,280				
			Extra allowance to Central Registry and night duty clerk .	2,000		2,700				...		
			Conservancy Establishment.									
	1		Overseer (140), (P A. 28)	2,020		1,680		2,020		...		
				1,57,180		1,68,360		1,51,050		1,59,098		
" " " " "			Smt's minimum wage allowance							1,100		
			Compensation for dearness of Provision	690		1,500		690		510		
			Travelling Allowances .	4,000		4,500		1,000		2,522		
			Hill journey allowances	39,150		39,000		42,060		4,086		
			House rent and other allowances	2,830		5,000		1,160		41,520		
				46,870		50,000		47,910		49,994		
Contingencies—			Menial charges	1,800		800		1,800		205		
			Rents, rates and taxes	800		800		800		800		
			Purchase of books	400		800		400		1,032		
			Subscription to newspapers, etc.	800		200		800		228		
			Purchase of office furniture	1,400		3,000		1,400		3,515		
			Service Postage and Telegram charges	20,000		32,000		15,000		24,151		
			Hill journey charges	7,000		6,000		8,500		6,491		
			Electric lights and fans	1,200		1,000		1,200		658		
			Liveries	1,500		800		1,500		1,510		
			Rent of telephone lines	4,000		5,000		3,000		5,398		
			Miscellaneous	11,000		15,000		9,000		13,987		
			Grain Compensation allowance to menials	260		200		260		52		
					49,960		65,800		43,460		58,017	
Special charges—			Charges for weeding records		640		7,780		1,230		6,269	
			For rounding.		10		40		30		6,269	
											6,269	
Total Military Secretariat					4,15,800		4,39,800		4,01,200		4,29,441	

DETAILED ACCOUNT No. 18 II.—GENERAL ADMINISTRATION —PUBLIC WORKS SECRETARIAT.											
SUMMARY.				Budget Estimate, 1919-20		Revised Estimate, 1918-19		Budget Estimate, 1918-19.		Accounts, 1917-18	
Public Works Department.				Rs	Rs	Rs	Rs.	Rs.	Rs	Rs.	Rs.
Public Works Secretariat				5,69,590		3,08,760		2,83,180		2,78,539	
Inspector-General of Irrigation				52,560		40,740		53,530		56,145	
For rounding				50				10			
TOTAL					6,22,200		3,19,500		3,36,700		3,34,951
Salaries—	Numbers		Public Works Secretariat.								
	1918-19	1919-20.									
	1	1		Secretary (3,500)	42,000		12,000		12,000		40,250
	1	1		Deputy Secretary (2,000+allowance 150)	23,800		25,800		25,800		25,800
	1	1		Assistant Secretary (800—1,000)	11,200		13,000		10,600		11,000
	1	1		Under Secretary (850—900 + L A 300)	14,050		13,630		13,450		13,550
	1	1		Legalist (800)	...						5,600
	4	4		Superintendents (700), (600), (P. A 100), 2 (500) P A 100)	30,000		29,460		28,800		27,467
				Exchange compensation allowance.			230		760		1,399
				Officer on special duty	..		4,015				
				Probable Savings		1,23,050		1,28,130		1,21,410		1,25,666
Establishment—	16	16	Assistants, 2 (400), 2 (350), 2 (300)								
			3 (250), 3 (200), 2 (170), 2 (140).	18,840		19,000		49,020		12,696	
	1	1	Shorthand writer 1 (150—350)	2,250		1,650		2,160		1,811	
	26	26	Clerks, 1 (250) 1 (200), 2 (180), 2 (160) 2 (140), 3 (120), 3 (100), 3 (90), 3 (80), 2 (70), 2 (60), 2 (50).	35,280		39,000		30,660		42,186	
	1	1	Draftsman (200—250)	2,520		2,500		3,960		1,216	
	1	1	Tracer (40—80+P A 20)	1,200		1,100		1,200		1,318	
	1	1	Penotyper (14—24)	260		210		260		255	
	43	43	Servants, 11 (10—24), 2 (14—20), 7 (10), 10 (9), 10 (8), 2 (12) W. A. Allowance 1,250	7,290		6,150		6,410		6,275	
			Temporary Office Establishment.	9,000		7,000		9,100		7,358	
	1	1	Cart-lakers Simla (150)	1,800		2,900		1,200		2,208	
	1	1	Do. (100) Temporary	1,200				540			
	5	5	Fire Chowkidars 1 (12), 2 (9), 2 (8)	550				360			
	4	4	Chowkidars for Peon's quarters	380		1,500		220		947	
	2	2	Fire Brigade Staff	220				1,200			
			Charge allowance	1,200							
Allowances —			Patrolling establishment of Simla							476	
			Settlement Buildings	...		..		...		230	
			Charges for preparing Alphabetical Index	260		260		260		30	
			Wage allowance of gul clerks	...		..		...
					1,12,040		1,11,330		1,13,770		1,06,956
			Travelling allowance	4,000		4,000		4,000		3,662	
			House Rent and other allowances	6,200		6,000		7,700		561	
Supplies and Services—			Hill journey allowance	17,000		17,000		18,000		16,732	
			Fuel allowance					..		5,308	
			Compensation for dearness of provision	1,000		1,200		800		534	
					28,200		28,200		29,500		26,857
			Freight on Europe Stores	..		...		...		15	
Contingencies—			Supply of electrical energy to Civil Secretariat Buildings, Simla	1,500		1,500		1,500		1,584	
					1,500		1,500		1,500		1,599
			Rent of Telephone lines	1,800		2,000		1,800		2,131	
Special charges—			Liveries	700		600		600		432	
			Purchase of books	800		800		800		604	
			Purchase of office furniture	700		700		700		600	
			Postage and Telegram charges	3,000		2,500		3,000		2,306	
			Subscriptions to Newspapers	800		800		800		441	
			Hill journey charges	1,000		1,000		1,000		865	
			Hot and cold weather charges	2,000		2,400		2,000		2,173	
			Menial charges	1,600		1,600		1,600		1,642	
			Miscellaneous	5,500		6,000		4,500		6,087	
			Grain compensation allowance to menials	...		200		200		130	
					17,900		18,600		17,000		17,461
			Deputation of Mr. Darlow in connection with the investigation with the Hydro electric Potentials of India		2,86,000		21,000		..		...
			Total Public Works Secretariat		5,69,590		3,08,760		2,83,180		2,78,539

DETAILED ACCOUNT NO. 18 H.—GENERAL ADMINISTRATION.—PUBLIC WORKS SECRETARIAT—*contd.*

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries—</i>	1	1	Inspector General of Irrigation. (8,500)	42,000		31,330		42,000		41,665	
			Honorarium for a report on the projected construction . . .		42,000		31,330	...	42,000	2,008	43,673
<i>Establishment—</i>	3	3	Clerks	...		...		...		295	
			Servants (12), (8), (9) (war allowance 40) . . .	390		350		360		303	
<i>Allowances—</i>			Temporary establishment . . .	...	390	...	350	...	360	94	692
			Travelling allowance . . .	8,000		7,000		9,000		10,149	
<i>Contingencies—</i>			Hill journey allowance . . .	120		100		120		98	
			Compensation for dearness of Provision . . .	50		50		50		12	
			H use-ient and other allowances . . .	...		10		...		17	
			Liveries . . .	100	8,170	80	7,160	100	9,170	90	10,270
			Purchase of Furniture . . .	50		...		50		5	
			Do. Books . . .	50		20		50		5	
			Service postage and telegram charges . . .	400		400		200		450	
			Hot and weather charges . . .	...		...		...		14	
			Miscellaneous . . .	1,800		1,300		1,500		1,245	
			Rent of Telephone line . . .	100	2,000	100	1,000	100	2,000		1,800
			Total Inspector General of Irrigation.		52,560		40,740		53,530		56,441

DETAILED ACCOUNT NO. 18 I.—GENERAL ADMINISTRATION.—CIVIL OFFICES OF ACCOUNT AND AUDIT.

SUMMARY							
Comptroller and Auditor General	2,74,000		2,76,460		2,96,010		2,76,192
Customs Audit	31,250		28,940		28,690		28,519
Audit Office, Delhi	51,470		43,860		53,130		52,453
Comptroller, India Treasuries	2,66,200		2,71,420		2,74,350		2,66,314
<i>Deduct—Amount recoverable from B. M. S. Fund . . .</i>	6,22,920				6,52,180		
	3,350				3,350		
<i>For rounding</i>	6,19,676		6,21,680		6,48,980		
	30		20		70		
TOTAL		6,19,700		6,21,700		6,49,000	6,23,47

COMPTROLLER AND AUDITOR GENERAL.

SUMMARY.									
Comptroller and Auditor General (Central Office)				2,38,580		2,10,530		2,51,540	2,33,282
Comptroller and Auditor General (Press Audit)				35,420		26,980		44,470	42,910
Total—Comptroller and Auditor General					2,74,000		2,76,460		2,96,010
									2,76,19
Comptroller and Auditor General, Central Office.									
Salaries—	1	1	Comptroller and Auditor General (4500)	51,840		54,880		49,880	59,354
	1	1	Deputy Comptroller General (1,750—1,800), (L. A. 200)	28,850		18,060		23,130	23,438
			Officer on special duty	1,870		19,940		...	1,706
	1	1	Deputy Auditor General (1,500) for six months	9,000		3,600		21,600	10,111
	1	1	Asst. Comptroller General (1,250—1,500)	15,800		15,550		10,800	9,357
			Exchange compensation allowance	...		40		...	68
			Payments to officers of other provinces	...		...		...	2,115
	1	1	Assistant Account Officer (800—750)	7,410		7,430		7,380	4,285
			Deduct probable savings	7,650					
	Establishment—	1	1	Superintendent (800)	7,200	1,01,620		1,18,980	1,12,790
1		1	Do. (600)	8,000			7,200		
1		1	Do. (400)	4,800		24,180	6,000		25,864
2		2	Do. (800)	7,200			4,800		
			Local allowance to Superintendent	...		...	7,200		1,385
6		6	Asst. Supdts., 3 (300+1 P. A. 20), 3 (150)	12,840		12,780	...	12,960	13,980
			Carried over	38,040	1,01,620	36,910	1,18,980	38,160	41,209
									1,10,42

DETAILED ACCOUNT No.18 I.—GENERAL ADMINISTRATION—CIVIL OFFICES OF ACCOUNT AND AUDIT—*contd.*

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.		
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Comptroller General's Office—contd												
Brought forward				38,040	1,01,620	36,910	1,18,980	38,160	1,12,790	41,209	1,10,429	
Establishment—	1	1	Stenographer (150—300)	2,520		2,480		2,400				
	1	1	Cashier (60—100)	1,100		710		1,010				
	3	3	Clerks 3 (150) + 1 P. A. 20	5,640				5,640				
	6	6	Do. 6 (125) + 1 (P. A. 10)	9,120								
	9	9	Do. 9(100) + 4 (P. A. 10)	11,280				9,600				
	12	12	Do. 12(80)	11,520		53,840		11,520				
	13	13	Do. (60)	9,360				9,410		58,258		
	6	6	Do. (50)	3,600				3,600				
	5	5	Do. (40)	2,400				2,400				
	27	27	Servants, 1 (20), 1(10), 2(13), 1 (11), 5 (10), 11 (9), 6 (8)+P. A. 6 per mensem, + War allowance 350 + Compensatory P. A. 40 per annum	3,700		3,240		3,330		3,240		
Allowance—			Temporary Establishment	20,000		9,000		19,500		224		
			Apprentices, 3 (30)	1,080		990		1,080		955		
			House Rent and other allowances	...	1,19,360	50	1,06,670	...	1,19,250	...	1,08,886	
			Travelling allowance	8,600		16,000		12,000		10,676		
			Short-hand allowance	...		...		...		520	
Contingencies			Compensation for dearness of provisions	500		500		500		364		
					9,100		16,550		12,500		11,560	
			Stationery charges					...				
			Carriage of records									
			Book-binding charges									
			Liveries			230				227		
			Purchase of office furniture			460				174		
			Hot and cold weather charges			650				1,176		
			Library			70				11		
			Service Postage and Tele. charges			3,800				3,677		
			Rent of Telephone lines			610				620		
			Bonus to Budget Clerks			250				242		
			Purchase of Books			30				34		
			Miscellaneous			1,100				938		
			Menial charges			90				158		
			G. C. A. to menials			40				100		
				8,500		7,330		7,000		7,407		
Total Comptroller and Auditor General (Central Office).					2,38,580		2,49,530		2,51,540		2,38,282	
Comptroller and Auditor General (Press Audit).												
Salaries—	1	1	Examiner of Government Press Accounts (1,000+L. A. 200) for 6 months	(a) 7,580		3,230		13,200		12,600		
			Exchange compensation allowance	...		30		380		661		
			Local allowance to Examiner 200.	...		490		2,400		2,400		
	1	1	Assistant Examiner (250—400)	3,900		3,770		3,720		3,527		
Establishment—	12	12	Auditors, 1 (150), 2 (125), 1 (100), 3 (80), 5 (60), P. A. 1 (20), 1 (10), 1 (5)	12,900	11,400		7,570		19,700		19,138	
	4	4	Servants, 1(10), 1 (9), 2 (8) War allowance (110)	580		460		420		459		
			Temporary Establishment	180		60		180		72		
Allowances—			Travelling Allowance	9,600	13,610	6,000	13,700	10,500	13,500	9,442	13,669	
			Compensation for Dearness of Provision	...		20		50		38		
					9,600		6,020		10,550		9,430	
Contingencies—			Purchase of office furniture	50		50		100		24		
			Liveries	90		40		40		41		
			Service Postage and Telegram charges	200		190		200		200		
			Miscellaneous	200		150		200		128		
			Rent of Telephone Lines	150		150		150		150		
			Purchase of books	30		10		30		10		
			Menial charges	...		50		...		20		
					720		640		720		573	
	Total Comptroller and Auditor General (Press Auditor).					35,420		26,930		44,470		42,910

DETAILED ACCOUNT NO. 18 I.—GENERAL ADMINISTRATION—CIVIL OFFICES OF ACCOUNT AND AUDIT—*contd*

	Numbers			Budget Estimate, 1919-20		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Customs Audit Branch.											
Salaries—	1	1	Auditor of Custom House Accounts in India (1,100—1,150)+L A 200	10,150		15,550		18,150		12,697	
			Local allowance to Customs Auditor (200)	..	10,150	..	15,550	2,400	15,550	2,618	15,315
Establishment—	1	1	Superintendent (250)	3,000		2,510		3,000		3,000	
	2	3	Clerks (150), (125), (80)	4,260		4,580		2,400		2,357	
			Temporary Establishment	...		300		...		521	
	2	2	Servants (10)	240		220		240		222	
Allowances—			Travelling allowance		7,500		7,040		5,640		6,600
					7,000		6,000		7,000		6,108
Contingencies—			Postage and telegram charges	100		50		100		40	
			Miscellaneous	500		400		400		456	
					600		450		500		496
			Total (Customs Audit Branch)		31,250		39,040		29,690		28,519
Audit Office, Delhi.											
Salaries—	1	1	Audit Officer (650—700)	7,990				7,390			
			Deputation allowance to do (20% of pay)	1,600		13,660		1,480		13,486	
	1	1	Assistant Audit Officer (414—420)	4,900				4,920			
					14,590		13,660		13,790		13,486
Establishment—	1	1	Superintendent (260)	3,120		3,120		3,120		3,201	
	3	4	Assistant Superintendents, 1 (200), 1 (150), 2 (125)	7,200				6,300			
	34	40	Clerks, 2 (100), 3 (90), 5 (80), 7 (70), 9 (60), 11 (50), 3 (40)	30,910		34,770		26,520		32,365	
			Menial Establishment	1,230		1,140		1,150		1,026	
Allowances—			Travelling allowance		42,300		39,030		37,090		36,592
			Compensation for dearness of provision.	200		250		200		104	
Contingencies—			Liveries and warm clothing		400		450		300		240
			Country stationery	10		10		10			
			Purchase and repair of furniture	100		280		100		277	
			Carriage of parcels, treasures and other Government properties	310		300		310		256	
			Hot and cold weather charges	250		250		250		341	
			Supply of drinking water and dusting offices	50		50		50		35	
			Book binding and printing charges	60		60		60		81	
			Telephone charges	300		300		300		300	
			Purchase of books	20		20		20		12	
			Postage and telegram charges	2,000		900		800		616	
			Percentage charges received on account of audit	—2,400		—12,750		—250		—37	
			Miscellaneous	250		1,250		250		174	
					5,900		9,280		1,950		2,185
			Total Audit Office, Delhi		51,470		48,860		58,180		52,458

DETAILED ACCOUNT No 12 I.—GENERAL ADMINISTRATION—CIVIL OFFICERS OF ACCOUNT AND AUDIT—*concl'd.*

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	1	1	Comptroller, India Treasuries.								
	1	1	Comptroller (1,500+L. A. 150)	20,400		20,790		23,400		20,400	
	1	1	Deputy Comptroller (700—750)	8,980		9,100		10,050		8,953	
			Assistant Comptroller (500—550)	6,570		5,970		9,400		6,865	
	1		Probationer (400—450)	...		...		4,540		6,000	
			Officers of other Provinces	...		...		...		991	
	1	1	Assistant Accounts officer 1 (600 + L. A. 50)	7,800		9,830		7,800		10,557	
			Exchange compensation allowance	...		...		...		82	
Establishment—					43,700		45,690		55,400		53,838
	1	1	Senior Accountants, class I (150)	5,400				5,400			
	1	1	Do. " II (400)	4,800				4,800			
	2	2	Do. " III (350)	8,400		50,000		3,400		30,908	
	4	4	Do. " V (275)	13,200				13,200		14,325	
	4	4	Accountants, class I (200)	9,600				9,600			
	5	5	Do " II (150)	9,000				9,000			
	3	3	Clerks I (150)	5,400				5,400			
	7	7	Do II (125)	10,500				10,500			
	16	16	Do III (100)	18,200				19,300			
	36	36	Do IV (80)	34,560		1,33,000		34,560		1,27,297	
	46	46	Do V (60)	33,120				33,120			
	81	81	Do VI (50)	18,600				18,600			
	21	21	Do VII (40)	10,080				10,080			
	1	1	Cashier (75—5 biennial—100)	1,140		950		1,110		468	
	6	6	Record Clerks, 1 (25), 2 (20), 3 (15)	1,320		1,340		1,320		1,450	
	29	29	Servants, 1 (11½—14), 1 (11), 13 (9) 8 (10), 5 (8), 1 (4) + (Wai allowance 600)	3,860		3,600		3,200		3,354	
	1	1	Servant B. M. S. Fund	100				100			
			Honorarium	200		...		200			
			Temporary establishment	2,520		3,600		2,760		8,749	
	8	8	Apprentices (30)	2,880		3,000		2,880		2,552	
			Lump provision at the disposal of Comptroller, India Treasuries	2,000							
					1,96,880		1,95,400		1,98,400		1,89,188
Allowances—			House-rent and other allowances	4,810		3,470		5,260		3,235	
			Travelling allowance	500		500		500		958	
			Compensation for dearness of provision	380		200		380		808	
Supplies and Services—			Cost of electric energy consumed in Treasury Buildings		5,190		4,170		6,140		4,501
Contingencies—			Liveries	270	3,540	200	4,200	200	3,540		2,180
			Hot-weather charges	200		200		200		110	
			Purchase of office furniture	400		200		400		244	
			Book-binding charges	40		50		40		48	
			Purchase of books	70		70		70		15	
			Service Postage and Telegram charges	8,000		9,000		6,900		6,043	
			Bonus to Budget clerks	200		200		200		200	
			Miscellaneous	760		5,000		760		1,908	
			Rent of Telephone Lines	200		200		200		200	
			Rent, Rates and Taxes	6,750		6,750		6,750		7,715	
			Grain Compensation allowance to menials	...		...		...		29	
					16,890		21,870		15,720		17,112
			Total, Comptroller, India Treasuries		2,66,200		2,71,420		274,850		2,66,314

DETAILED ACCOUNT No. 18J.—GENERAL ADMINISTRATION—RAILWAY OFFICE OF ACCOUNT AND AUDIT.											
	Numbers			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19	1919-20		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	1	1	Officer on Special Duty Accountant General (2,250) .	27,000		34,200		27,000		621	27,000
	1	1	Deputy Accountant General (1,350—1,400) .	14,800		...		15,700		2,555	
	2	2	Assistant Accountants General, 2 (950—1,000), + 2 (L A. 150)	26,950		26,320		26,340		25,225	
			Exchange Compensation allowance .	...		110		780		728	
			Deduct—Probable Savings .	8,000		...		5,000			
Establishment—					62,250		60,680		64,820		56,124
	2	2	Superintendents, 1 (600), 1 (500) .	13,200		14,400		13,200		12,748	
	11	14	Accountants, 5 (250—15—340), 6 (160—10—240), 3 (50—7—150) .	38,230		34,000		35,750		31,477	
	3	6	Reserve Accountants, 6 (80—150)	7,670		...		2,970			
	18	18	Clerks, 1 (180), 2 (160), 2 (140), 1 (100), 2 (120), 1 (80), 2 (80), 2 (70), 2 (60), 2 (50) (200) + (25 P A) .	23,460		23,000		23,460		21,686	
	13	13	Servants 2 (10—24), 1 (14—20), 2 (10), 3 (9), 5 (8), + War Allowance 240 .	2,000		1,900		1,760		1,855	
			Temporary Establishment—								
			Clerks	1,500		750		...		758	
			Servants					2,100		...	
			Local Allowance	2,100		...					
Allowances—			Deduct—Probable Savings .	14,000				10,000			
					71,160		74,050		69,240		68,524
			Travelling allowance	3,000		3,000		9,000		2,786	
			Hill journey allowance	22,600		22,600		22,600		21,179	
			Compensation for dearness of provisions	430		400		60		122	
Contingencies—			Special Allowance . . . . .					...		4,962	
			House-rent and other Allowances .	8,000		8,000		8,800		1,947	
					34,030		34,000		40,460		30,976
			Menial charges	200		150		200		116	
			Rents, Rates, and Taxes	2,500		2,500		2,500		2,248	
			Purchase of Books	50		50		50		22	
			Purchase of office furniture	350		350		350		384	
			Subscriptions of newspapers	150		100		150		64	
			Postage and Telegram Charges	200		50		200		8	
			Cold and Hot Weather Charges	1,250		1,300		1,250		1,924	
			Livaries	350		350		350		192	
			Hill journey charges	600		400		600		372	
			Miscellaneous	1,060		1,000		1,750		864	
			Rent of Telephone Lines	1,100		1,000		1,100		1,004	
					7,750		7,250		8,500		6,588
					1,78,190		1,75,980		1,83,020		
			For rounding		10		30		20		
					1,78,200		1,75,900		1,83,000		1,62,212
			Deduct—Amount transferred to Railway Books . .		1,78,200		1,75,900		1,83,000		1,62,212
			Total Railways Office . . . . .		...		...		...		...

DETAILED ACCOUNT No. 18K.—GENERAL ADMINISTRATION.—CURRENCY DEPARTMENT.											
			SUMMARY.	Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
			Office of the Controller of Currency	2,20,400		1,89,900		1,92,950		2,65,210	
			Office of the Deputy Controller in Charge of Paper Currency	3,72,190		3,86,280		3,27,650		3,60,871	
			For rounding	10		20					
			Total		5,92,600		5,76,200		5,20,600		6,26,081

DETAILED ACCOUNT No. 18K.—GENERAL ADMINISTRATION—CURRENCY DEPARTMENT.

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.		
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Office of the Controller of Currency.												
Salaries—	1	1	Controller of Currency (3,000—3,500)*	37,160		34,500		30,200		41,609		
	1	1	Assistant Controller (1,500—60—1,800 (+ L. A. (100)	21,900		21,180		21,180		19,140		
	1	1	Exchange compensation allowance Attached Officer (300—1,250)	7,650		170		1,250		956		
			Officer on special duty	...		2,530		...		900		
			Payments to officers of other provinces	...		...		...		334	
			Chief Superintendent (450—30—600)+L. A. 150	...		...		...		590	
			Deduct— Probable savings	4,180								
Establishment—					62,530		58,880		58,720		68,669	
	3	4	Superintendent 1 (600), 2 (300—500) 1 (250)	19,080		15,100		14,700		13,600		
	2	2	Assistant Superintendent, 1 (200), 1 (150)	4,200		4,210		4,200		600		
										4,408		
	1	1	Stenographer (150—300)	2,040		1,960		1,910		1,050		
	26	35	Clerks, 2 (150), 4 (125), 5 (100), 7 (80), 8 (60), 5 (50), 4 (40) + short hand allowance 1 (20)	33,210		29,220		24,840		26,689		
	17	19	Servants, 2 (11), 6 (10), 3 (9), 6 (8), 1 (14—4—20) + 1 (13) (+ war allowance 360)	2,640		2,390		1,970		1,839		
			Temporary establishment	240		910		80		208		
			Fire Brigade Staff and temporary men entertained during Budget Season	...		160		220				
	1	1	Caretaker (100 + P. A. 25)	1,500		1,500		1,500		1,500		
Allowances—			Apprentices	...		...		...		30	
			Allowance to Budget Establishment at Delhi	...	62,940	...	55,510	...	40,420	180	49,984	
			Presidency House-rent	...		...		...		100	
			Travelling allowance	12,000		11,600		10,000		13,767		
			House rent and other allowances	1,510		1,460		760		...		
			Grain Compensation allowance	...		240		...		364		
					13,510		13,800		10,700		14,411	
	Contingencies —			Bonus to Budget Clerks	100		100		100		100	
				Purchase of office furniture	340		1,800		300		70	
				Postage and Telegram charges	15,000		19,000		9,000		9,322	
			Printing of Treasury bill forms and skeleton form, etc. of G. P. Notes	6,000		6,000		...		...
			Purchase of books and publications	300		100		300		76		
			Newspapers and Periodicals	600		540		600		501		
			Liveries	110		80		180		83		
			Treasury bills audit charges	35,000		32,000		...		...
			Washing and cleaning of Treasury buildings	1,400		1,260		1,200		1,285		
			Tour charges	600		320		420		222		
			Miscellaneous	1,500		1,500		1,500		13,969		
			Rent of Telephone Line	450		450		450		450		
			Rates, Rents, etc.	...		...		...		...
			Grain Compensation Allowance to menials	...		50		...		5		
			Cost of coining gold bullion into sovereign.	...		...		...		93	
					61,400		62,700		14,050	1,10,970	1,87,146	
			Lump provision for temporary establishment		20,000		...		60,000			
		For rounding		20		10		...				
		Total Office of the Controller of Currency.		2,20,400		1,89,900		1,92,950		2,65,210		

DETAILED ACCOUNT No. 18K.—GENERAL ADMINISTRATION—CURRENCY DEPARTMENT.

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Office of the Deputy Controller in charge of Paper Currency.											
Salaries—	1	1	Deputy Controller in charge of Paper Currency (850—900) L. A. 200)	12,650		12,050		12,050		12,040	
	1	1	Assistant Accounts Officer (450—600) L. A. (50)	7,770		7,460		7,410		6,562	
	1		Exchange Compensation Allowance	...		...		...		52	
	1	1	Assistant Controller (500—550)	6,040		5,440		5,440		5,756	
			Coin Officer	...	26,460	...	24,950	...	24,900	98	24,508
Treasurers' Establishment.											
Establishment—	1	1	Treasurer (500—40—700)	8,400		7,880		7,920		7,400	
	1	1	Deputy Treasurer (250)	3,000		3,000		3,000			
	5	5	Assistant Treasurers, 3 (150), 2 (125)	8,400		8,400		8,400		11,175	
	8	8	Teller 8 (100)	9,600				9,600			
	159	159	Clerks, 14 (75), P. A. (5), 29 (60), 13 (50), 20 (45), 35 (40), 40 (35), 8 (30)	88,620		1,22,750		86,340		1,20,960	
	64	64	Shroffs, 2 (50), 1 (40), 6 (35—75), 17 (30), 38 (25), P. A. (1)	21,730				21,080			
	4	4	Amins, 1 (30), 3 (25)	1,260				1,260		1,210	
	93	93	Servants, 1 (40), 1 (25), 1 (16), 6 (12—15), 7 (12), 10 (11), 25 (10), 39 (9), 3 (8)	11,660		11,650		11,370		11,718	
			Allowance to Menials	1,090		10,500		...		12,380	
					1,53,760		1,64,180		1,48,970		1,64,843
General Establishment.											
	3	3	Superintendents (350) and (P. A. 40), (250), (200)	10,080				10,080			
	3	3	Assistant Superintendents 1 (150), 2 (125)	4,800		14,900		4,800		14,155	
	129	129	Clerks, 3 (100), 8 (75) P. A. (5), to one clerk 17 (60) 11 (50), 18 (45), 30 (40), 35 (35), 7 (30),	71,040		71,400		69,000		71,876	
	58	58	Servants, 1 (50), 13 (15), 2 (12), 3 (11), 10 (10), 12 (9), 17 (8)	7,510		7,500		7,510		7,384	
	1	1	Caretaker (100)	1,200		1,200		1,200		800	
			Allowance to Menials	660		200		...		...
			Extra Establishment	...		2,800		...		2,842	
Allowances—			House-rent and other allowances	780	95,297	2,120	97,600	1,000	92,590	698	96,557
			Travelling allowance	45,000		43,500		20,000		35,227	
Supplies and Services—			Compensation for dearthness of food	...		80		...		1,262	
					45,780		45,650		21,000		37,182
			Purchase of types, etc.	400		250		400		250	
			Freight on Europe stores	10,000		10,000		2,000		489	
			Purchase of charts, bags, and looks	20		20		20		1,774	
			Purchase of gunny bags	9,000		8,500		10,000		6,438	
					19,420		18,770		12,420		2,801
					240,710		251,850		2,59,880		2,81,991

INDIA—EXPENDITURE.

DETAILED ACCOUNT NO. 18K.—GENERAL ADMINISTRATION.—CURRENCY DEPARTMENT.

		Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward		3,40,710		3,51,350		2,99,880		3,31,991
Contingencies—	Liveries . . . . .	...		260		...		...
	Rents, rates and taxes	6,580		6,790		7,000		6,785	
	Purchase of office furniture	750		750		500		732	
	Purchase of books . . . . .	...		...		...		27	
	Stationery and printing charges	200		150		150		273	
	Service Postage and Telegram charges	5,000		5,000		2,700		4,552	
	Hot-weather charges	2,000		2,000		2,500		1,839	
	Book-binding charges	350		330		350		232	
	Repair to safes	200		...		200		...	
	Lighting charges	4,000		4,250		3,000		3,681	
	Cart and coolie hire	3,000		3,000		2,000		2,237	
	Telephone line	300		300		300		300	
	Menial charges	1,000		1,000		1,000		902	
	Subscription to Newspapers	100		100		70		93	
	Grain Compensation Allowance to menials . . . . .	...		...		...		284	
	Miscellaneous	8,000		11,000		8,000		6,943	
			31,480		34,030		27,770		28,880
	Lump provision for revision of Establishment								
	Total Office of the Deputy Controller, Paper Currency		3,72,190		3,86,280		3,27,650		5,60,871

DETAILED ACCOUNT NO. 18L.—GENERAL ADMINISTRATION.—ALLOWANCE TO PRESIDENCY BANK.

Allowance to the Bank of Bengal for General Treasury Duties .	43,600	43,600	43,600	43,600
Allowance to the Bank of Bengal for Public Debt Duties .	2,85,000	3,85,000	2,85,000	3,05,098
Service Postage and Telegram charges .	18,000	18,000	3,000	17,049
Freight and landing charges of Government Promissory Note Forms .	200	200	30	219
Miscellaneous .	100	100	70	74
Total	3,46,900	4,46,900	3,31,700	3,66,040

19A.—LAW AND JUSTICE—COURTS OF LAW.

	Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
IMPERIAL.		Rs.	Rs.	Rs.	Rs.
Law Officer	19Aa	10,900	27,600	10,600	8,798
Administrator General, Bengal	19Ac	...	...	...	56,328
Judicial Commissioner	19Ad	4,500	3,000	4,500	4,179
Civil and Sessions Courts	19Ae	1,86,200	2,05,100	1, 4300	1,87,665
Courts of Small Causes	19Af	27,600	26,900	25,700	25,215
Criminal Courts		2,04,700	2,16,900	1,86,900	1,98,893
Refunds (Judicial Fines)		7,200	7,400	7,500	6,555
		4,41,100	4,86,900	4,19,500	
		100	100	500	
Lump addition and for rounding					
TOTAL		4,41,000	4,87,000	4,20,000	4,89,543

DETAILED ACCOUNT NO. 19Aa.—LAW AND JUSTICE—COURTS OF LAW—LAW OFFICERS.

	Numbers.			Budget Estimate, 1919-20		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19	1919-20		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	3	3	Government Pleaders (200), (60), Ooorg (20)	3,360	3,360	5,560	3,360			3,580	
Supplies and Services—			Fees to Pleaders in Criminal and Civil Cases	7,150		21,580	7,200			6,037	
			Charges for conducting Govern- ment suits	50		200				71	
Contingencies—			Miscellaneous		7,500	22,080	7,200			6,108	
					...	...	...			20	
			For rounding		10	40	40				
			Total		10,900	27,600	10,600			9,708	

DETAILED ACCOUNT NO. 19Ac.—LAW AND JUSTICE—COURTS OF LAW—JUDICIAL COMMISSIONER.

Establishment—		Contribution towards the Resi- dency Establishment									
		(Registrar, clerks and servants)		3,920	2,860	3,920				3,918	
Allowances—		Travelling allowance		100	50	100					
Contingencies—		Service Postage and Telegram charges	80		...	80					
		Purchase of furniture	60		...	60					
		Purchase of books and publica- tions	280		130	280			200		
		Envelopes	40		...	...			40		
		Miscellaneous	40		..	40			12		
				500	130	460				261	
		For rounding		4,520	3,040	4,480				4,170	
				20	40	20					
		Total		4,560	3,000	4,500				4,170	

DETAILED ACCOUNT NO. 19Ad.—LAW AND JUSTICE—COURTS OF LAW—CIVIL AND SESSIONS COURTS.

SUMMARY.							
General Establishment	1,57,200	1,74,280	1,49,010	1,60,079			
Process Serving Establishment	28,980	30,820	25,280	27,586			
For rounding	10	50	60				
Total		1,86,200	2,05,100	1,74,860	1,87,665		

DETAILED ACCOUNT No. 19Ad.—LAW AND JUSTICE—COURTS OF LAW.—CIVIL AND SESSIONS COURTS—*contd.*

	Numbers			Budget Estimate, 1910-20		Revised Estimate, 1918-19		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
General Establishment.											
Salaries—	1	1	Portion of Salary of Commissioner, Ajmer, transferred from "3—Land Revenue—Charges of District Administration" (page 21)	13,310		13,520		13,610		13,160	
	3	3	District and Sessions Judges (2,250)	27,000		43,100		18,000		30,540	
			District Judge Bangalore (500—800), Additional District Judges, Ajmer (800—1,100), Delhi (700)	81,140		29,940		28,940		19,939	
	4	1	District Sub-Judge, 1 (300—400), 1 (200—300), 1 (350—500), 1 (250)	17,280		17,130		16,950		18,054	
	5	5	Munsif,—Baluchistan 1 (200), 1 (250), L. A. (20), (8) Coorg, 2 (250—350), Delhi (175) . . .	16,240		16,300		16,540		17,508	
Establishment—			Exchange compensation allowance Officer of other Provinces . . .	...		3,070		1,180		948	
					1,04,970		1,23,060		3,070	10,387	1,10,511
	1	1	Sheristadar, (70)	840		870		840	98,170	905	
	71	71	Clerks (120—200), (150), (120), (100), (85), 3 (75), (70—120), (60—100), (60), (60+P.A. 20), 2 (45—60), 3 (50), 3 (45), 1 (40), (36), 5 (85), 7 (30), 3 (30—45), 6 (20—30), 2 (10), 10 (25), 8 (20), 2 (17½), 6 (15), (28)	33,650		33,230		33,150		32,150	
	50	50	Servants, 4 (12), 2 (11), 10 (10), 12 (9), 16 (8), 6 (7) + temporary increase 220	5,600		5,810		5,150		5,152	
Allowances—			Temporary Establishment . . .			420		1,500		674	
			Judicial Record-room charges . .	1,330		1,420				1,674	
			Wari allowance	850							
					42,270		41,750		40,640		40,555
			Fees and travelling allowance to Advocate General of Bengal								
Supplies and Services—			Travelling allowance	2,720		2,380		2,720		2,226	
			Compensation for dearthness of food	1,530		1,570		1,650		1,444	
			House rent allowance			200					
					4,250		4,150		4,370		3,670
			Petty Construction and Repairs . .			30		130		...	
Contingencies—			Diet allowance to witnesses	100		30		70		125	
					100		60		200		125
			Telephone Charges	150		150		150		150	
			Liveries	100		10		160		10	
			Warm clothing	100		100				...	
Establishment—			Purchase of furniture	330		940		320		494	
			Service Postage and Telegram Charges	1,360		1,000		1,350		1,208	
			Rates and taxes	110		110		110		96	
			Hot-weather charges	1,070		1,010		1,090		748	
			Toni charges	50		40		50		36	
Allowances—			Purchase of books and publications	420		250		420		488	
			Stationery charges	10		...		10		2	
			Miscellaneous	1,090		850		1,090		1,820	
			Menial Charges	210		110		210		108	
			Cloth for record	60		40		60		58	
Contingencies—			Contract Contingencies	600		600		610		...	
					5,670		5,210		5,630		5,218
			Total, General Establishment . . .		1,57,260		1,74,230		1,49,010		1,60,079
			Process-Serving Establishment.								
Establishment—	10	10	Nazis and Bailiff, 1 (75), 1 (25), 2 (20), 2 (15), 2 (10), 2 (8)	2,470		3,780		2,470		5,380	
	3	3	Naib Nazis, 3 (30)	1,080		1,520		1,080		1,445	
	12	12	Amins (20), 2 (18), 2 (16), 2 (14), 2 (12), 3 (15—1—20)	2,330		2,920		2,360		2,945	
	128	127	Process servers, 16 (10), 12 (9) 97 (8), 2 (7)	12,700		13,620		11,740		12,526	
	89	89	Servants, 3 (8), 29 (7), 3 (9), 2 (10), 2 (12)	3,580		3,740		3,580		2,673	
Allowances—	3	3	European Bailiff 2 (50) 1 (80)	2,160		1,080		2,160		681	
			War allowance	2,610		2,000				...	
					26,980		28,610		28,390		25,600
			Travelling allowance	210		170		330		289	
			Compensation for dearthness of food	1,420		1,640		1,280		1,680	
Contingencies—			Plague allowance . . . . .	...		200		10		67	
			House-rent and other allowances . .	120				...		...
					1,750		2,010		1,620		1,986
			Belts and Badges								
			Warm clothing								
Establishment—			Menial charges								
			Miscellaneous								
			Total Process Serving Establishment . . .		200		200		220		...
					28,980		30,820		25,280		27,586

DETAILED ACCOUNT No 19Ae—LAW AND JUSTICE—COURTS OF SMALL CAUSES											
	Numbers.			Budget Estimate, 1919-20		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20		Rs	Rs	Rs	Rs.	Rs	Rs.	Rs.	Rs.
Salaries—	2	2	Judges, (600), (250)	10,200		10,200		10,200		9,196	
	2	2	Registrars (150), (175)	3,900		3,300		3,900		3,824	
					14,100		13,500		14,100		13,020
Establishment—	15	17	Sheristadars and Clerks, (70), (77),	7,500				7,280		7,319	
	2		2 (40), (50-60), 2 (30), (50), (30),			7,480					
	2		4 (25), (25-30), 3 (20), (15)								
	31	21	Process serving Establishment	1,560		1,900		1,340		1,003	
	2	2	Servants 3 (9) 16 (7), 2 (9)	290		280		280		806	
	1	1	Built-up and Natives (15), (5)							257	
			Insolvency Court Establishment at (20)	210		240		240		210	
			Wu Allowance	600		90					
					10,280		10,970		9,640		9,625
Allowances—			Travelling Allowances	50		190		50		197	
			Compensation for services of Provision	460		800		560		561	
					510		990		610		701
Contingencies—			Rent, rates and taxes	1,200		1,200				700	
			Gratuity Compensation allowance to minors	...		20		...		11	
			Service Postage and Telegram Charges	140		120		140		150	
			Liveries	30				20		44	
			Books	100		10		100		65	
			Insolvency Court Charges	60		10		60		172	
			Stationery and Printing	220		250		220		213	
			Hot weather charges	210		210		210		153	
			Purchase and repair of Furniture	190		90		190		141	
			Mental Charges	210		300		300		82	
			Miscellaneous	150		230		150		10	
			Cloth for Record	20		10		20		18	
					2,710		2,450		1,440		1,800
			For rounding			70		70			
			TOTAL		27,800		26,900		25,700		25,215

DETAILED ACCOUNT No 19Af—LAW AND JUSTICE—COURTS OF LAW—CRIMINAL COURTS												
	Numbers			Budget Estimate, 1919-20		Revised Estimate, 1918-19		Budget Estimate, 1918-19.		Accounts, 1917-18		
	1918-19	1919-20		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries—			DEPUTY COMMISSIONER									
			Officers of other Provinces (Delhi)	.		100		...		17,702		
			Portion of Salary of Assistant and Extra Assistant Commissioners, etc., transferred from "3—Land Revenue—Charges of District Administration" (page 21)	48,190		47,050		16,710		4,998		
	1	1	Assistant Extra Assistant Commissioners (650), + P A 150 Quetta, Ajmer, etc.	9,600		9,600		9,600		35,502		
	2	2	District Magistrates (1,200) ⁴ , (1,033-5-1 + L A 100)	27,420		29,270		23,810		24,216		
	1	1	2nd Magistrate, Bungalows, (300—350)	1,200		3,350		3,360		3,105		
	1	1	Railway Magistrate, Rajputana (350—450)	5,400		5,800		5,250		5,716		
			Exchange Compensation Allowance	...		410		680		1,213		
					91,810		96,870		89,440		92,452	
	Establishment—	3	3	Sheristadars (100), (80), (50)	2,760		4,180		2,760		2,203	
64		65	Clerks, Munshis, Translators, etc, 2 (35—40), (80—110), (50—70), (45—50), (30—35), 2 (25—30), 4 (20—25), (70), (60), 5 (60), 4 (40), 3 (40—50), 5 (35), 4 (30), 11 (25) 5 (20), 2 (17), 11 (15), (30 + L.A. 20 P C)	24,800		32,880		23,640		42,278		
			Portion of Establishment transferred from "3—Land Revenue—Charges of District Administration" (page 22)—									
			Clerks and Servants	23,750		14,470		22,460				
44		44	Servants, 2 (12—15), (13), (11), 7 (10), 16 (8), 10 (7), 7 (9), temporary increase in pay 140, War Allowance 140	4,890		5,140		4,500		7,836		
			Judicial record room charges	290		290		240		271		
			Temporary Establishment	100		1,400		1,120		476		
			War Allowance	330		...		...		...
					56,420		58,360		54,780		52,564	
			Carried over		1,51,280		1,55,280		1,44,220		1,45,016	

DETAILED ACCOUNT No 19Af.—LAW AND JUSTICE—COURTS OF LAW—CRIMINAL COURTS—*contd*

	Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward		1,51,280	1,55,230	1,44,220		1,45,016	
<i>Revanues—</i>	Travelling Allowances	9,520	8,810					
	Conveyance allowance				11,270	9,798		
	Compensation for dearths of food	1,290	1,500			984		
	House-rent and other allowances	600	400		1,000	1,728		
					300	221		
		11,710	10,710		12,570		12,726	
<i>Supplies and Services—</i>	Railway fare and carriage of escorts, etc	30	30		100	21		
	Diet to Prosecutors and Witnesses	13,150	23,620		11,000	15,098		
	Purchase of Tents	560	470		800	500		
	Rewards to Informers	150	50		150	51		
	Diet of under-trial Prisoners	170	150		220	62		
	Incidental Expenses, Vagrants	50	10		50	..		
	Petty Construction and Repairs	...	...		100	...		
		14,110	24,330		13,080		15,723	
<i>Contingencies—</i>	Contract contingencies	...	...		1,980	..		
	Station-writing	1,500	2,500		1,500	894		
	Liveries	160	30		350	244		
	Warm Clothing	40	30		30			
	Hot weather Charges	2,430	2,540		2,410	2,194		
	Service Postage and Telegram Charges	4,200	3,820		4,150	4,412		
	Purchase and Repair of Furniture	2,280	1,610		1,980	1,760		
	Do. of Books and Publications	470	250		470	260		
	Stationery and Printing Charges	260	170		310	108		
	Discount to Treasurer	10	20		20			
	Rents, Rates and Taxes	720	690		470	399		
	Tour Charges	1,780	1,680		2,280	1,808		
	Cloth for Records	180	160		150	43		
	Book-binding Charges	240	200		230	88		
	Commission on money orders	70	60		70	76		
	Belts, Badges and Clothing for Peons	150			70			
	Telephone charges	250	150		250	325		
	Judicial Contingencies of the Superintendent of R. M. Railway Police with powers of a Magistrate	3,900	3,950		3,800	3,808		
	Menial Charges	980	600		980	465		
	Burial of pauper	40	150		20	72		
	Grain Compensation allowance to menial	...	...			14		
	Miscellaneous	6,090	5,960		4,050	6,493		
		25,500	21,030		21,900		23,458	
<i>Establishment, etc.—</i>	Charges on account of Maunpore Pergunnah.							
	Charges of Establishment transferred from "3—Land Revenue" (page 28)	1,500	1,590		1,450	1,558		
	House rent and other allowance	120	120		120	82		
	Diet and Batta to Witnesses	40	10		40	9		
	Travelling Allowance	30	20		30	12		
	Compensation for dearthness of provision	270	110		100	50		
	Allowance to Maunpore Treasury	...	...		...	95		
	County Stationery and Printing	10	10		10	5		
	Service Postage and Telegram Charges	50	30		50	10		
	Hot and Cold-weather Charges	40	20		40	5		
	Badges and Belts and Uniform for peons	...	20		150	...		
	Purchase and repair of furniture	50	10		50	37		
	Purchase of books	...	...		...	15		
	Miscellaneous	80	100		80	142		
	Electric light and fan	...	...		...	10		
	Petty Construction and Repairs		2,190	2,040	2,120		1,970	
	Total	2,04,880	2,16,940		1,96,890			
	For rounding	130	40		10			
	Total	2,04,700	2,16,900		1,96,900		1,98,893	

19B.—LAW AND JUSTICE—JAILS.

	Detailed Account No.	Budget Estimate, 1919-20	Revised Estimate, 1918-19.	Budget Estimate, 1918-19	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
IMPERIAL.					
Jails	19Ba	1,69,800	1,66,900	1,63,200	1,47,128
Jail manufactures	19Bb	21,200	19,400	25,900	18,561
Convict Charges at Port Blair	19Bc	19,97,600	19,83,000	21,05,900	20,81,547
Convict Charges in the Straits Settlements and Tasmania (General)		500	500	1,000	51
For rounding		100	200	1 000	..
TOTAL		21,89,000	21,70,000	22,95,000	22,47,287

DETAILED ACCOUNT NO. 19Ba.—LAW AND JUSTICE—JAILS —JAILS

SUMMARY	Budget Estimate, 1919-20		Revised Estimate, 1918-19		Budget Estimate, 1918-19		Accounts, 1917-18	
	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs
Establishment	55,140		52,650		50,100		49,068	
Dietary charges	60,600		61,420		56,000		49,732	
Hospital charges	7,620		6,400		7,160		6,100	
Clothing and Bedding of prisoners	8,430		7 220		13 080		8,061	
Sanitation charges	3,900		4,500		3,600		4,244	
Charges for moving prisoners	4,730		4,440		4,730		3,876	
Miscellaneous Services and supplies	11,260		11,170		10,930		9,376	
Travelling Allowances	900		740		790		678	
Contingencies	4,270		2,990		5,160		3,920	
Extraordinary charges for live-stock	1,800		1,300		1,010		1,020	
Charges for prisoners maintained in Jails of Indian States (Bangalore) (District Jails) Non-Contract charges	5,400		5,400		6,400		..	
Charge for Police custody (Lock-ups)	8,760		8,700		8,260		5,884	
Reclamation of criminal tribes	2,400		...		2,400		7,160	
	1,75,200		1,66,930		1,69,620			
Deduct—Probable Savings	5,400		...		6,400			
For rounding (District and Presidency Jails) . . . . .	...		30		20			
TOTAL		1,69,800		1,66,960		1,68,200		1,47,128
Re-distribution of the above—								
District and Presidency Jails	1,41,760		1,41,820		1,37,840		1,28,441	
Lock-ups	28,040		25,580		25,860		18,687	
Total as above		1,69,800		1,66,900		1,68,200		1,47,128

DETAILED ACCOUNT No. 19Ba.—LAW AND JUSTICE.—JAILS—JAILS.—*contd.*

	Numbers			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19	191		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			DETAILS.								
			Establishment.								
			DISTRICT JAILS								
Superintendents and Jailors—	5	5	Superintendents (a) Allowance, 2 (150), 2 (50), (10) . . .	4,920		4,820		4,920		5,208	
	5	5	Jailors (100—150), (100—125), 1 (100), 2 (75—100) . . .	6,180		6,160		5,750		..	
	1	1	Deputy Jailor (40—50) . . .	500		...		500		7,766	
	6	6	Assistant Jailor 1 (30—40), 1 (30), (40—50), 2 (50), (26) . . .	2,950		3,900		2,860		.	
	1	1	Jail Darogahs (8) . . .	100		120		100		2,769	
					14,950		15,000		14,130		15,813
Clerical Estab- lishment—	2	2	Clerks (35), (30—40) . . .	800		790		900		843	
	1	1	Mohurr (25) . . .	300		300		300		...	
					1,100		1,000		1,200		843
			LOCK-UPS								
	13	13	Allowance to Mohurris . . .								
					340		300		310		312
			DISTRICT JAILS.								
Warder Estab- lishment—	97	97	Warders, 2 (20—25), 3 (12—15), 1 (15—20), 1 (30), (24), 3 (18), 12 (10), 2 (12), 10 (11), 39 (13), 8 (15), (8), 12 (14), 1 (22), (16 12-9)	15,730		17,880		15,100		17,110	
			LOCK-UPS.								
	4	4	Furnkey allowance to Warders, 2 (20), 2 (10) . . .	720		770		720		447	
					16,150		18,650		15,820		17,557
			DISTRICT JAILS.								
Medical Estab- lishment—	3	3	Sub-Assistant Surgeons (30 + L. A. 15), (35), (75 + L. A. 5) . . .	2,280		2,200		1,920		1,634	
	7	7	Allowance to ditto 1 (25), 5 (10) (3), 1 (10) . . .	1,020		1,360		1,020		1,363	
	3	3	Compounders (25), 2 (15) Temporary increase 50 p a . . .	710		700		640		854	
			House rent allowance to Sub-Assis- tant Surgeons . . .	...		...		.		53	
General and other Establishments—	9	9	Servants 5 (10), (15), 2 (5) (11) . .	1,030		620		1,020		...	
					5,040		4,970		4,600		3,904
			Wai allowance . . .		1,080		...				
			DISTRICT JAILS.								
	75	81	Jail Watchmen and others, 1 (20), 1 (18), 2 (16), 4 (15), 3 (14), 5 (13), 17 (12), 27 (11), 8 (10), 15 (9) Tem- porary increase of pay (Belu.) 1,390	12,580		9,200		10,350		7,894	
			Temporary Warders . . .	430		...		430		...	
					13,010		9,200		10,780		7,394
			Plague Allowance . . .	...		...		10		...	
			Grain Compensation Allowance . . .	2,100		3,380		1,880		2,245	
			House rent and other Allowances . .	60	2,160	60	3,440	60	1,950	...	
											2,245
			Lump provision for revision of establishment . . .		1,000				1,310		
			Total Establishment		55,140		52,650		50,100		48,068

(a) Paid to Civil Surgeons performing the functions of Superintendents of Jails. See foot-note (a), page 99.

DETAILED ACCOUNT No. 19Ba.—LAW AND JUSTICE—JAILS.—JAILS—contd.

	Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dietary Charges.								
DISTRICT JAILS.								
Contract Charges	7,100		8,000		5,980		8,265	
Non-Contract Charges	41,260		43,680		38,800		40,185	
		48,360		51,680		44,780		48,450
LOCK-UPS.								
Rations	11,120		8,510		10,220		5,405	
Miscellaneous dietary charges	1,020		1,200		1,000		817	
		12,140		9,740		11,220		6,282
Total Dietary Charges		60,500		61,420		56,000		49,732
Hospital Charges.								
DISTRICT JAILS.								
Contract Charges	506		200		330		139	
Non-Contract Charges	6,580		5,800		6,270		5,795	
Sick diet, and extras for patients (Lock-ups)	560		400		560		175	
Total Hospital Charges		7,620		6,400		7,160		6,109
Clothing and Bedding of Prisoners								
Contract Charges	100		200		240		986	
Non-Contract Charges	6,910		5,780		12,100		6,130	
Lock-ups	1,120		1,210		740		945	
Total Clothing and Bedding of Prisoners		8,430		7,220		13,080		8,061
Sanitation Charges.								
DISTRICT JAILS								
Contract Charges	1,720		2,500		1,870		220	
Non-Contract Charges	1,380		1,200		1,330		3,613	
		3,100		3,700		3,200		3,833
LOCK-UPS.								
Consewancy, washing and purifying		800		800		400		411
Total Sanitation Charges		3,900		4,500		3,600		4,244
Charges for moving Prisoners.								
DISTRICT JAILS								
Non-Contract Charges	3,100		2,810		3,400		2,572	
		3,100		2,810		3,400		2,572
LOCK-UPS.								
Transfer charges		1,630		1,630		1,330		834
Total Charges for moving Prisoners		4,730		4,440		4,730		3,376
Miscellaneous Services and Supplies.								
DISTRICT JAILS.								
Contract Charges	2,490		3,000		2,430		2,143	
Non-Contract Charges	7,640		7,120		7,410		6,103	
		10,130		10,120		9,840		8,251
LOCK-UPS.								
Lighting	500		890		570		484	
Other Miscellaneous Services and Supplies	530		160		520		627	
Disciplinary charges . . . . .	...	1,130	...	1,050	...	1,090	14	1,125
Total Miscellaneous Services and Supplies		11,200		11,170		10,930		9,376
Travelling Allowances.								
DISTRICT JAILS.								
Travelling Allowance of Non-Gazetted officers		900		740		790		678
Total Allowances		900		740		790		678

DETAILED ACCOUNT No 19Ba—LAW AND JUSTICE—JAILS—Jails—*consolid.*

Contingencies.	Budget Estimate, 1919-20		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	Rs.	Rs.	Rs.	Rs.	Rs	Rs	Rs	Rs.
DISTRICT JAILS.								
Contract charges	1,010		850		1,150		830	
Non-contract charges	2,420		1,190		2,980		2,064	
Lock-ups.		3,430		2,010		4,430		2,894
Miscellaneous	850		450		260		544	
Menial charges	490		500		480		481	
Grain Compensation Allowance to menials . . . . .	...	840	..	950	...	730	1	1,026
Total Contingencies. .		4,270		2,900		5,160		3,920
Extraordinary Charges for live-stock.								
DISTRICT JAILS.								
Contract charges	40		..		40		27	
Non-contract charges	1,850		1,300		970		993	
Total Extraordinary Charges, etc. .		1,390		1,300		1,010		1,020

DETAILED ACCOUNT No. 19Bb—LAW AND JUSTICE—JAILS.—Jail Manufactures.

	Numbers.								
	1918-19.	1919-20							
DISTRICT JAILS.									
Establishment—	Temporary Establishment.		280	270	240	240			
	Over (20) and war allowance (40)								
	Temporary Establishment . . .		600	..	600	100			
Allowance—	Compensation for Dearness of Provision.		880	270		840	340		
			30	...		80		8	
Supplies and Services, etc.—	Tools and Plant		1,060	600	1,110	874			
	Raw Materials		17,100	16,300	21,800	15,550			
Contingencies—	Grain Compensation Allowance to menials								
	Miscellaneous allowances		2,100	2,230	19,130	2,100	25,010	16	
							1,773	18,213	
	For rounding		30	...		20			
	Total		21,200	19,400		25,900		18,561	

DETAILED ACCOUNT No. 19Bc.—LAW AND JUSTICE.—JAILS—Convict Charges at Port Blair.

SUMMARY.									
Salaries, establishment, and office contingencies.									
JUDICIAL ESTABLISHMENT	1,03,860	1,02,130	1,30,150	1,06,798					
SUPERINTENDENT'S OFFICE	42,340	12,420	45,310	31,891					
MEDICAL ESTABLISHMENT	51,930	52,270	61,920	48,979					
VETERINARY ESTABLISHMENT	5,220	5,150	5,220	9,162					
ECCLESIASTICAL ESTABLISHMENT	13,560	8,070	18,910	9,794					
COMMISSARIAT ESTABLISHMENT	33,910	34,000	27,550	28,150					
TREASURY ESTABLISHMENT	6,250	6,260	8,710	5,322					
PAK GARDEN ESTABLISHMENT	18,570	11,270	13,080	10,544					
MARINE ESTABLISHMENT	39,490	38,250	40,330	38,948					
PRIVATE WORKSHOP ESTABLISHMENT	1,420	1,110	1,420	1,314					
CENTRAL STORES ESTABLISHMENT	850	1,470	850	2,508					
POLICE ESTABLISHMENT	1,75,120	1,75,380	1,90,620	1,80,357					
JAIL ESTABLISHMENT	47,700	47,410	46,850	43,782					
REGISTRATION ESTABLISHMENT	240	240	240	240					
EDUCATION ESTABLISHMENT	9,550	10,120	11,630	9,357					
PROBABLE SAVINGS . . . . .	...	...	60,000	...					
WAR ALLOWANCE	13,900	...	...	...		
		5,63,910	5,35,350	5,38,190			5,28,155		
Supplies and Services.									
SUBSISTENCE MONEY	95,000	95,000	95,000	92,584					
COMMISSARIAT SUPPLIES	5,58,570	5,68,000	7,84,400	6,86,312					
MEDICAL SUPPLIES	13,100	13,020	14,500	13,312					
MARINE DO.	51,000	67,000	50,950	68,798					
ORDNANCE DO.	7,000	7,000	1,500	5,282					
CLOTHING	41,000	40,900	44,450	37,521					
CENTRAL STORES GODOWN	78,700	78,300	85,000	1,05,371					
FOREST SUPPLIES	58,090	58,000	62,860	57,281					
COMMISSION	1,100	1,100	900	1,081					
PASSAGE-MONEY, ETC., ETC.	17,000	17,000	15,000	10,598					
JAIL PRINTING PRESS	500	300	500	685					
LUMP PROVISION FOR THE COLONIZATION OF KATTICAL ISLAND IN THE NICOBARS	10,500	...	10,500	...					
PROBABLE SAVINGS			88,000						
		9,81,560	9,45,620	10,80,060			10,90,255		
MISCELLANEOUS CONTINGENCIES	11,420	11,080	12,420	11,921					
CHARGES IN CONNECTION WITH S. S. "MAHARAJA"	4,90,400	4,90,400	4,75,000	4,51,218					
REFUNDS	200		200				4,68,137		
		5,02,020	5,01,490	4,87,620					
		110	40	80					
For rounding									
Total		19,97,600	19,83,000	21,05,900			20,81,547		

DETAILED ACCOUNT NO. 19Bc.—LAW AND JUSTICE—JAILS.—Convict Charges at Port Blair—*contd.*

	Numbers		DETAILS.	Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1919-20.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries, etc.—</i>			JUDICIAL ESTABLISHMENT.								
	1	1	Chief Commissioner and Superintendent (2,500—3,000)	36,000		36,000		36,000		35,979	
	1	1	Personal Asst to Supdt. (300—500)	6,000		6,000		6,000		5,960	
	1	1	Deputy Supdt., Nicobars, 750 + L.A. 250	12,000		...		12,000		...	
	1	1	1 Deputy Commissioner (1,000—1,500)	16,450		16,180		21,000		18,771	
	4	4	Assistant Commissioner Do (800—1,000), 1(700 + L.A. 100) 2, (800).	40,610		40,080		38,880		39,600	
	1	1	Revenue Assistant Commissioner (300 + L.A. 100)	4,800		3,460		4,800		3,600	
	1	1	Medical Superintendent (500)	9,000		...		9,600		...	
			Exchange Compensation Allowance	...		460		1,870		2,888	
			Deduct—Probable Savings	21,600							
			TOTAL JUDICIAL ESTABLISHMENT		1,08,830		1,02,130		1,30,150		1,00,798
<i>Establishment, etc.</i>			SUPERINTENDENT'S OFFICE.								
			AMALGAMATED CLERICAL ESTBL.								
			Clerks—								
			1 (240), 1 (190), 1 (140), 2 (100)								
			2 (110), 2 (80), 1 (90), 2 (75)								
			3 (60), 4 (50), 4 (35), 1 (60 + 15 C. A. 1								
	13	42	4 (10), 7 (30)								
			1 (25)		30,840		29,510		30,800		22,228
			1 (20)								
			1 (10) + Island allowance (15), 1								
			(30) + Island allowance (10)								
			Patwaris, 2 (50), 1 (10—50), 1								
	5	5	(30—10), 1 (25)	2,550		2,190		2,520		2,402	
	1	1	Government Agent, Nicobars, (250—300) with boat hire 60	4,000		2,260		1,500		1,022	
			Assistant Government Agent, Nicobars, (30—40) with boat hire 120 P. A.		600	470		570		417	
	6	6	Peon to Nicobar Agent 4 (12) 1								
			Sweeper, (12), 1 Waterman (12)	860		850		860		144	
			Band Master (20)	240		240		240		240	
	1	1	Servants, 1 (20), 2 (18), 1 (15)	850		860		850		552	
	4	4	Allowance to ordaily (5)	60				60		...	
	1	1	Compositors 1 (80),	960		700		960		601	
	1	1	Travelling Allowance	3,000		2,770		1,500		1,880	
			Charges for checking bills	50				50		...	
			Winding of record	1,800		940		...		...
			Contingencies	2,500		1,880		3,000		2,405	
			Probable savings	6,000							
			TOTAL SUPERINTENDENT'S OFFICE		42,840		42,420		45,910		31,891
<i>Salaries, etc.—</i>			MEDICAL ESTABLISHMENT.								
	1	1	Senior Medical Officer (1,500)	18,000		18,000		18,000		18,000	
	3	3	Allowance to Civil Surgeon (100)	1,200		1,200		1,200		1,200	
			Assistant Surgeons, (460—465) (495) (485—450)	16,810		16,200		16,060		15,236	
			Exchange Compensation Allowance	...		160		510		944	
			Nicobar allowance on board station steamer	200		...		200		...	
	1	1	Assistant to Senior Medical Officer (405)	4,860		4,860		4,860		4,750	
	12	12	Allowance to do. (25)	300		300		300		300	
	2	2	Sub-Assistant Surgeons 12 (90), Military Sub-Assistant Surgeons 2 (162½)	12,060		9,480		13,830		7,080	
			Boat hire for Sub-Assistant Surgeon	3,900		...		3,900		...	
			Goplakabang charge allowance	180		...		180		...	
	1	1	Resident Nurse for General Hospital (70—90)	120		120		120		...	
			Clothing allowance	1,080		1,080		1,080		1,020	
			Travelling Allowance	140		...		...		...
			Contingencies—Postage & telegram	500		500		1,000		1,185	
			House-rent and other allowances	170		160		170		7	
				140		...		510		54	
			Resident Nurses—								
			Uniform Allowance	150		...		...		50	
			Ration Allowance	220		220		...		203	
			Probable savings	9,000							
			TOTAL MEDICAL ESTABLISHMENT		51,980		52,270		61,920		49,979

DETAILED ACCOUNT No. 19Bc.—LAW AND JUSTICE—JAILS.—CONVICT CHARGES AT PORT BLAIR—*contd.*

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment, etc.</i>	8	8	VETERINARY ESTABLISHMENT.								
			Veterinary Assistants, 1 (80—120), 1 (75—80), 1 (60—75)	8,420		8,400		8,420		3,855	
			Travelling Allowance	800		850		600		608	
			Contingencies	1,200		1,100		1,200		5,201	
			TOTAL VETERINARY ESTABLISHMENT		5,220		5,150		5,220		9,162
<i>Salaries, etc.</i>	1	1	ECCLIASTICAL ESTABLISHMENT.								
			Chaplain (1000+L. A. 100)	13,200		7,700		13,200		9,143	
			Exchange Compensation Allowance			120		350		420	
	1	1	Clerk (12)	140		140		140		144	
			Travelling Allowance	200		110		200		87	
			Contingencies	20		...		20		...	
			TOTAL ECCLIASTICAL ESTABLISHMENT		13,560		8,070		13,910		9,794
<i>Salaries, etc.—</i>			COMMISSARIAT ESTABLISHMENT.								
			Office and Executive Branch.								
	1	1	Commissariat Officer (Staff salary 1,440-14-0—1,827-14-0)	18,430		17,480		10,800		11,888	
			Exchange Compensation Allowance	...		130		240		500	
			Manager (250)	3,000		3,000		3,000		3,000	
	1	1	Store-keeper and Clerks—1 (150—175) 1 (125)+1 (100), 1 (80), 1 (50), 1 (42), 1 (40), 3 (30), 1 (25) P.A. (30)	8,840		9,170		8,480		9,105	
	1	1	Miller (25)	300				300			
	1	1	Cooper (18)	190				190			
	11	11	Coolies, 1 (11), 10 (9)	1,210				1,210			
			Rice Mill Establishment—								
	2	2	Bakers (25)+P.A., 1 (5), 1 (15)	540		2,700		540		2,667	
	1	1	Toddy Drawer (25)	300				300			
	1	1	Ice machine man (10)	120				120			
	1	1	Farm Saluti (15—20)	210				200			
	1	1	Engine Driver (10)	120				120			
	1	1	Travelling allowance	1,300		1,300		1,700		726	
			Charges for checking bills	50				50			
			Contingencies { Service Postage and Telegram charges	300		220		300		278	
			Deduct probable saving	1,000							
			TOTAL COMMISSARIAT ESTABLISHMENT		33,910		34,000		27,550		28,159
<i>Salaries, etc.</i>	1	1	TREASURY ESTABLISHMENT.								
	1	1	Treasurer (125+L. A. 50)	2,100		2,070		4,800		1,445	
	1	1	Accountant (100)+P. A. 20	1,440		1,290		1,200		1,200	
	1	1	Assistant Accountant (50—75)	900		900		900		857	
	1	1	Treasurer (100)	1,200		1,200		1,200		1,200	
	1	1	Poddar (25)	300		290		300		376	
			Charges for checking bills	20		...		20		214	
			Contingencies	290		250		290		...	
			Travelling Allowance	...		280		...		...
			TOTAL TREASURY ESTABLISHMENT		6,250		6,280		8,710		5,322
<i>Salaries, etc.</i>	1	1	TEA GARDEN ESTABLISHMENT.								
			Manager (400)	4,800		4,800		4,800		4,800	
			Commission to Manager	950		500		1,000		884	
	1	1	Clerk (40)	480		420		480		420	
			Gratuity to Convicts	360		220		360		178	
			Wages of self-supporting Convicts	200		100		200		78	
			Horse Allowance	240		280		...		240	
			Freight, Contingencies and Stores	5,000		5,000		6,000		4,134	
			House rent and other Allowance	...		...		240		...	
			Rubber plantation	6,540							
			TOTAL TEA GARDEN ESTABLISHMENT		18,570		11,270		13,080		10,544
<i>Salaries, etc.</i>	1	1	MARINE ESTABLISHMENT.								
			Engineer and Harbour Master (450+150) for 9 months and (475+150) for 3 months	7,270		6,930		6,300		6,325	
			Local Allowance (100)			60		150		254	
	1	1	Exchange Compensation Allowance	3,600		3,550		3,520		3,867	
	1	1	Foreman Engineer (200—300)	300		300		300		300	
	1	1	Allowance to Foreman Engineer	2,540		2,400		2,580		2,178	
	1	1	Master Carpenter (200—300)	1,200				1,200		1,979	
	1	1	Master moulder (100—120)	120		100		...		60	
			Clerks including allowance to tidal clerk.					...			
	1		Store-keeper	2,000		2,000		2,000		1,825	
	...		Temporary Carpenters	60		10		60		17	
			Gratuities to Artificers	350		180		350		115	
			Travelling Allowance	480		640		480		372	
			Contingencies	50		...		50		15	
			Charges for checking bills		17,970		16,180		16,970		16,802
<i>Establishment, etc.</i>	51	51	STEAM BARGE AND TUGS.								
			Drivers, Barangs, and Lascars, 1 (75), 7 (50), 5 (35—40), 2 (80), 6 (25), 25 (20), 3 (30—35) 1 (60—80) 1 (60—75)	19,630		18,500		19,480		18,526	
			Compensation in lieu of rations	3,890							22,148
			Deduct probable Savings	2,000	21,520	3,570	22,070	3,880	22,360		38,948
			TOTAL MARINE ESTABLISHMENT		39,490		38,850		42,330		55,000

DETAILED ACCOUNT NO 198C.—LAW AND JUSTICE—JAILS—CONVICT CHARGES AT PORT BLAIR—*contd*

	Numbers			Budget Estimate, 1919-20		Revised Estimate, 1918-19		Budget Estimate, 1918-19		Accounts, 1917-18.	
	1918-19.	1919-20		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment, etc.—	1	1	PRIVATE WORKSHOP ESTABLISHMENT								
			Manager (100)	1,200		1,270		1,200		1,200	
			Contingencies	30		20		30		21	
	1	1	Clerk, 1 (15-20)	190		120		150		93	
			TOTAL PRIVATE WORKSHOP ESTABLISHMENT		1,420		1,410		1,420		1,314
			CENTRAL STORES ESTABLISHMENTS								
			Allowance to Superintendent (70)	600		600		600		500	
	1	1	Assistant Storekeeper (50)			300				1,200	
	1	1	Storekeeper (100)			210				555	
	1	1	Miscellaneous contingencies	250		360		250		270	
			TOTAL CENTRAL STORES ESTABLISHMENTS		950		1,470		850		2,508
Establishment, etc.—			POLICE ESTABLISHMENT								
	2	2	Civil Police Allowances—								
			Allowance for Thana Establishment								
			1st grade head constable 1 (2)	120				120			
	16	16	1st grade constables 16 (2)	380		320		380		805	
			Allowance to Telephone Outpost Establishment	380							
	6	6	Constables 6 (2)					110			
	8	8	Constables 8 (2) each					180			
	1	1	District Superintendent (800)	9,600		9,000		9,600		9,911	
	1	1	Assistant Commissioner or Deputy Superintendent (530)	6,360		6,360		6,360		10,121	
			Ex-gratia Compensation Allowance			90		180		156	
	1	1	Inspector 1 (200)	2,400		2,400		2,400		1,145	
	2	2	2 Sub Inspectors 2 (150)	3,000		2,400		2,700		2,116	
	1	1	Subalterns, 1 (150 + 5 A 50) 2 (150), 3 (100)	9,000		9,990		9,000		9,597	
	7	7	Jemadars, 3 (65) 1 (50), 1 S A (17½)	1,950		1,950		1,950		5,065	
	12	12	Headclerk 12 (30) 28 (25)	13,140		13,600		13,110		14,019	
	42	42	Naiks (20)	10,050		10,120		10,080		10,399	
	35	35	Sepoys, 1st grade (16)	6,720		6,720		6,720		6,495	
	70	70	Sepoys, 2nd grade (15)	12,000		11,980		12,000		11,167	
	598	598	Sepoys, 3rd grade (13)	1,00,160		85,190		1,00,460		88,020	
	13	13	Bards (10)	1,560		1,560		1,560		1,560	
			Allowance to Mechanics, 6 (1), 1 (5)	350		370		350		315	
			Ditto to Armourer Sergeants (10)	120		120		120		120	
			Pony Allowance (a)	1,200		1,200		1,200		1,200	
			Clerks			1,030				2,512	
			Allowance to Drill Instructors, 2 (9), 1 (6)	110		170		110		144	
			Allowance to Sowars	670		530		670		605	
			Allowance to School Master and Quarter Master 2 (6)	110		110		140		144	
			Allowance to Signallers and Fireman Bugler	850		870		850		848	
					1,95,670		1,73,330		1,81,950		1,75,950
Allowances—			Travelling allowances		6,500		6,400		10,000		6,053
Supplies and Services—			Hospital supplies	100		20		100		11	
			Subsistence and other expenses of recruits	600		400		600		226	
			Musketry Prize	100		100		100		100	
			Arms and Accoutrements	...	800	...	520	900		...	
Contingencies—								1,700			340
			Leather accoutrements	2,600		2,600		80		5,712	
			Contingencies	1,000		980		1,000		750	
			Charges for checking bills		8,600		8,780	100	1,180		6,462
Deduct—			Recoveries from Forest Department		1,96,570		1,83,880		1,97,880		1,88,805
			Probable Saving		8,480		8,480		7,210		8,448
			TOTAL POLICE ESTABLISHMENT		1,75,120		1,75,860		1,90,620		1,80,857

(a) For maintenance of 10 ponies at Rs. 10 each per month.

DETAILED ACCOUNT NO. 19Bc.—LAW AND JUSTICE—JAILS.—CONVICT CHARGES AT PORT BLAIR—*concl'd*

	Number			Budget Estimate, 1919-20		Revised Estimate, 1918-9		Budget Estimate, 1918-19.		Accounts 1917-18.	
	1918-19	1919-20		Rs	Rs	Rs.	Rs	Rs.	Rs	Rs.	Rs.
Establishment, etc.—	1	6	JAIL ESTABLISHMENT								
		11	(Overseers (250—300), (225—250), (200—225), (175—200), 2(150—175)								
			Assistant Overseers, 2 (125—150), 2 (100—125), 2 (80—100)			31,270		31,120		30,329	
			1 (130—200), 1 (105—150)	32,240							
			2 (130—150), 1(100—130)								
			Jail allowance, 1(50—100) 1(25—50)								
			1 (30)	1,970		1,880		1,910		1,716	
	8	8	European Military Wardens 8 75, and Allowances 5(10)	8,160		8,920		8,180		9,410	
	12	12	Warders, 1 (35—45), 1 (25—30), 2 (20—25), 4 (18), 4 (17)	3,130		3,000		3,100		268	
			Exchange Compensation Allowance			10		160		2,669	
			Travelling Allowance	2,200		2,300		2,200			
		TOTAL JAIL ESTABLISHMENT		47,700		47,410		46,050		48,732	
Establishment, etc —	1	1	REGISTRATION ESTABLISHMENT								
			Clerk (20)		240		240		240		240
			EDUCATION ESTABLISHMENT								
	9	9	Masters and Teachers, 1 (150—200) 1 (100—150), 1 (30—40), 1 (60—75), 1 (50—60), 1 (40—50), 3 (20—30)	6,160		6,870		6,510		5,935	
	6	6	Gratuities to Monitors, 1(25), 5(12),	1,020		1,060		1,020		1,325	
	1	1	Gratuity to Chaplain (2)	30		20		30		18	
	1	1	Gratuity to School Orderly (4)	50		40		50		29	
	1	1	Allowance to Gymnastic Instructor (7½)	90		90		90		60	
	1	1	Clerk (10)	120		110		120		59	
			Travelling Allowance	200		80		200		94	
			House Rent and other allowance	180		150		180		135	
		Purchase of Books	300		300		300		259		
		Scholarships 3 (25)	900		900		900		865		
		European and Eurasian Boys' School 1 mistress (75—100)	900		...		900		...		
		Contingencies	500		500		300		573		
		Maps, charts, books and furniture . . . . .	...		...		1,000		7	
		Deduct Probable savings	900								
		TOTAL EDUCATION ESTABLISHMENT		9,550		10,120		11,630		9 357	
		SUBSISTENCE MONEY									
		Subsistence Money to Eurasian and Native Convicts		95,000		95,000		95,000		92,584	
		Ditto ditto to European Convicts									
		COMMISSARIAT SUPPLIES									
		Tools for carts	5,000		5,000		3,000		6,914		
		Live-stock	35,400		35,000		40,000		34,797		
		Provisions	4,00,000		5,00,000		7,00,000		6,53,226		
		Malt Liquor	250		100		500		108		
		Hospital Supplies	4,500		4,500		2,900		3,847		
		Forage for Horses, Elephants, Cattle, etc	27,500		27,500		50,000		26,231		
		Oil for Lighting	18,000		18,000		20,000		18,728		
		Purchase of bulls					1,000		160		
		Wooden Case							1,577		
		Godown Contingencies							17,590		
		Petty Stores							10		
		Pay and Feed of Shepherd							2		
		Bags of Sires	38,620		38,500		45,000		3,208		
		Empty Hogsheads							15		
		Toddy							1,802		
		Miscellaneous									
				6,19,270		6,28,600		8,62,400		7,87,713	
		Deduct—Value of Stores sold		60,100		60,600		78,000		80,901	
		TOTAL COMMISSARIAT SUPPLIES		5,58,570		5,68,000		7,84,400		6,86,812	

INDIA—EXPENDITURE.

DETAILED ACCOUNT NO. 19Bc—LAW AND JUSTICE—JAILS.—CONVICT CHARGES AT PORT BLAIR—*concl'd.*

	Budget Estimate 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MEDICAL SUPPLIES.								
Purchase of small steam sterilizer								
Purchase of Medicines and Medical Stores	13,000		13,000		14,000	17,922		
Maintenance of European Hospital	100		20		500	390		
TOTAL MEDICAL SUPPLIES		13,100		13,020		14,500	15,312	
MARINE SUPPLIES.								
Charges for checking bills . . . . .	...		...		...	} 39,760	
Navigation charges . . . . .	...		...		1,000		
House boat for Nicobars . . . . .	...		...		11,000		
Purchase of Coal	64,000		64,000		61,850			
Maintenance charges of fire pumps	500		500		500			
Boiler for the Steam Launch . . . . .	...		...		...	7,022	
New Steam launch "Kismet" . . . . .	...		...		...	28,351	
Purchase of new Engine . . . . .	...	64,500	16,000	80,500	...	3,305	79,038
Deduct—Value of coal supplied to R.I.M. vessel		13,500		13,500			10,240	
TOTAL MARINE SUPPLIES		51,000		67,000		50,950	8,798	
ORDNANCE SUPPLIES.								
Purchase of Ordnance stores		7,000		7,000		1,500	5,252	
CLOTHING.								
Clothing for Convicts	26,000		26,000		30,000	26,686		
Ditto Wardens	200		100		200	73		
Ditto Free Police	14,000		14,000		15,250	9,968		
Ditto Nicobarese Headmen	800		800		500	791		
Deduct—Recoveries from the Forest Department Police		41,000		40,900		18,250		
TOTAL CLOTHING		41,000		40,900		1,800		
CENTRAL STORES GODOWN.								
Purchase of stores, tools and utensils	1,79,700		1,79,000		2,10,000	1,66,104		
Deduct—Value of stores supplied to the Forest and P. W. D.	1,01,000		1,00,700		1,25,000	60,733		
TOTAL CENTRAL STORES GODOWN		78,700		78,300		85,000	1,05,371	
FOREST SUPPLIES.								
Value of Timber supplied	24,000		24,000		23,790	26,420		
Pine wood	29,870		30,200		31,200	27,596		
Charcoal	770		700		3,770	784		
Canes	3,650		3,100		8,600	2,461		
TOTAL FOREST SUPPLIES		58,000		58,000		62,360	57,261	
COMMISSION.								
Commission on sale of Stores		1,100		1,100		900	1,031	
PASSAGE-MONEY, ETC.								
Passage-money, Freight, and Carriage of Stores, etc.	17,500		17,500		18,500	17,005		
Deduct—Military and Marine freight	800		600		3,500	407		
TOTAL PASSAGE-MONEY, ETC.		17,000		17,000		15,000	16,598	
Jail Printing Press		500		300		500	685	
MISCELLANEOUS CONTINGENCIES.								
Andaman Home						800		
Andaman Orphanage						1,200		
Christian Prisoners' Library and Librarian	1,200		1,200		1,200	288		
Conveyance Charges	290		290		290	538		
Rewards to informers	720		500		720			
Telephone rent	100		100		100			
Purchase of seeds	8,000		8,000		9,000	8,062		
Miscellaneous	610		600		610	599		
	500		400		500	434		
TOTAL MISCELLANEOUS CONTINGENCIES		11,420		11,090		12,420	11,921	
CHARGES IN CONNECTION WITH THE MAIL STEAMER "S.S. MAHARAJA":—								
Cost of Coal	20,000		20,000		46,000	20,426		
Hire of Steamer	3,66,000		3,66,000		4,07,700	3,42,096		
Cost of Water	1,000		1,000		2,000	2,560		
Indian Port Expenses	26,000		26,000		25,000	24,929		
Working Expenses and Agency fees at Ports	50,000		50,000		37,000	45,048		
Establishment Charges	7,000		7,000		7,800	4,872		
Contingencies	2,000		1,800		5,000	908		
Messing charges of passengers	6,000		6,000		6,000	4,808		
Allowance to Shipping Officer	2,400		2,600			4,287		
Compensation in lieu of ration						527		
Probable Savings					5,96,500	61,500		
TOTAL "S.S. MAHARAJA"		4,90,400		4,90,400		4,75,000	4,51,216	

Contingencies -

20.—POLICE.

IMPERIAL.	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
District Executive Force	20A	18,29,100	17,95,300	1,186,000	16,95,570
Criminal Investigation Department	20B	6,25,400	6,68,000	6,18,400	6,66,018
Railway Police	20C	88,000	87,700	74,300	78,648
Cattle Pound		50	40	50	42
Refunds		30	30	30	8
Lump alteration and for rounding		25,42,580	25,51,070	25,08,780	-
		580	70	1,780	-
TOTAL		25,42,000	25,51,000	25,07,000	24,40,281

DETAILED ACCOUNT NO. 20A.—POLICE—DISTRICT EXECUTIVE FORCE.

SUMMARY. IMPERIAL.	Revised Estimate, 1919-20	Budget Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
	Rs.	Rs.	Rs.	Rs.
District Police—				
SALARIES	1,29,800	1,40,390	1,40,850	1,38,481
POLICE FORCE	10,89,680	10,54,780	10,98,440	9,96,279
SPECIAL BRANCH	15,190	14,960	15,870	15,823
ESTABLISHMENT	49,430	45,000	46,280	43,826
ALLOWANCES	2,65,400	2,06,980	2,39,720	2,83,291
SUPPLIES AND SERVICES	98,640	1,01,590	1,09,640	99,031
CONTINGENCIES	1,17,720	1,21,910	1,13,710	1,10,977
Hyderabad Amalgamated Police	31,410	31,590	20,440	17,143
Baroda Cantonment do	6,350	5,310	5,650	4,867
Lump provision for reorganisation of Police (Bangalore)	35,290	...	26,450	..
	18,38,860	18,22,460	18,16,550	17,09,208
Deduct—Contribution from Southern Mahratta Railway and K. G. Fields	21,930	17,200	22,940	14,924
Amount recoverable from Indian States on account of Moughia operation	38,900	60,830	30,100	25,512
	17,78,030	17,68,660	17,63,510	16,68,172
Other Police	30,100	26,680	28,360	27,098
Lump provision	21,000	...	24,140	..
For rounding	30	40	10	..
TOTAL	18,29,100	17,95,300	18,16,000	16,95,570

	Numbers						
	1918-19	1919-20					
			DETAILS				
			District Police.				
			Officer on special duty				539
			Inspector-General of Police (1,800)	21,600	23,700	21,600	22,730
			Personal Assistant to the Inspector General (250+L. A. 50)	3,600	4,280	6,600	6,397
			District Superintendents (1,100—1,300) (1,200+L. A. 100), (900+L. A. 100) 2 (800) (800+L. A. 100)	70,800	78,470	85,200	77,589
			Deputy Superintendents, (500), (250), (400) (400+L. A. 50)	19,200	20,910	16,800	17,643
			Assistant Superintendents, (500+L. A. 100), 1 (500+L. A. 50) (400) (800)	22,200	10,740	24,000	7,220
			Local Allowance to officers, Delhi	1,800	1,900	3,600	3,155
			Exchange Compensation Allowance . . . . .	...	390	1,990	2,541
			Deduct—Probable savings	9,400		19,440	
			Officer of other provinces				467
			TOTAL SALARIES		1,29,800	1,40,850	1,38,481
			Police Force—				
			Inspectors 4 (250), 9 (200), 11 (175) 17 (150) + 1 (P. A. 70), 2 (125), (150+L. A. 100)	94,140	93,800	94,320	92,964
			Sub-Inspectors, 9 (100), 30 (80), 38 (70), 51 (60), 27 (50)+L. A. 160+H. A. 15, 3 (80) for 6 months	1,27,980	1,22,300	1,27,860	1,19,431
			Head Constables, 86 (28), 73 (25), 125 (23), 93 (20), 163 (19), 30 (18), 11 (21), 66 (17), 14 (17), 105 (15) L. A. 1 (46)+H. A. 1 (4)+P. A. 1 (2)	1,90,280	1,86,880	1,87,050	1,74,805
			European Sergeants 2 (100), 7 (80), 5 (90)	14,520	15,880	15,120	15,180
			Constables, 12 (23), 6 (21), 1,594 (14), 116 (14), 1,122 (11), 310 (18), 396 (12), 556 (11), 2 (23), 425 (10), 1 (25), 189 (9), L. A. 99 per mensem	7,08,810	6,25,780	7,04,940	5,93,626
			Platform Sergeant (100)	1,200	740	1,200	
			Mounted Constables, 1 (20), 1 (17), 2 (15) 35 (11), 1 (25)	5,940	5,900	6,080	
			Temporary Establishment	1,620	500	1,620	415
			Allowance to Police Station Mohurirs for registration of vital statistics	20,260	4,000	140	108
			Deduct—Probable Savings	69,620		39,540	
			TOTAL POLICE FORCE		10,89,680	10,54,780	9,96,279

DETAILED ACCOUNT NO 20A —POLICE.—DISTRICT EXECUTIVE FORCE—*contd.*

	Numbers.		District Police— <i>contd.</i>	Budget Estimate, 1919-20.		Revised Estimate, 1918-19		Budget Estimate, 1918-19		Accounts, 1917 18	
	1918 19	1919 20		Rs	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs.
<i>Special Branch—</i>	45	15	Allowance to Inspectors, 7 (50), 3 (30), 14 (7), 21 (3)	7,210		7,200		7,210		7,187	
	3	3	Clerks, (175—200), (50), (35)	3,420		3,370		3,420		3,343	
	1	1	Servant (7)	80		90		80		77	
	9	9	District Superintendent's Office Clerks, 1 (80—100), (50—50), 3 (20—40), 1 (15—20), 1 (20—30), 1 (15—25), 1 (10)	4,480		4,300		4,430		4,228	
	5		Menials, 7 (7), (12)	..		...		730		488	
			TOTAL SPECIAL BRANCH		15,100		14,960		15,870		15,323
<i>allowances—</i>	1	1	Manager (100—150)	1,800		1,900		1,740			
	51	51	Clerks, (100—150), 2 (100) 2 (90), 1 (50—70) 2 (60) 2 (50), 5 (10), 6 (30), 1 (25), 6 (20), (17½), 3 (15), 3 (10—15) 1 (32—40), + (150—200), (95—15), (95—110), (15—80), 2 (15—55), 3 (22—30), (10—50), 2 (10) L. A. for 2 clerks @ 10% on (101—200), for 5 clerks 15% on (51—100) and for 7 clerks 20% on 50 or less and P. A. 1 (5)	30,210		30,900		29,120		30,861	
	1	1	Salutaries (30—45)	510		540		540		540	
	51	52	Servants 7 (15), 3 (20), 5 (9), 23 (9) 19 (10) War Allowance 960	7,110		7,190		6,500		6,593	
			Allowance to Sub Assistant Surgeons for holding charge of thanas, 5 (10) 1 (5) (a)	660		500		660		653	
			Allowances to Servants	6,750		3,000		6,730		5,333	
			Police Hospital Establishment 1 (20) 2 (12) 1 (10) + War Allowance (70)	720		.		650		...	
			One-third rate of the pay of the Telephone Operator	10		20		40		46	
			War Allowance	1,520		750		...		.
			TOTAL ESTABLISHMENT		49,130		45,000		46,280		43,826
			Travelling Allowances	83,980		80,790		76,620		82,818	
			House Rent Allowance	1,42,460		1,40,230		1,44,620		1,28,706	
<i>Supplies and Services—</i>			Compensation for Dearness of Food	33,960		86,050		22,430		71,767	
			<i>Debit—Probable Savings</i>					4,000			
			TOTAL ALLOWANCES		2,65,100		3,06,980		2,89,720		2,83,391
			Cost of Railway warrant	2,500		4,000		300		7,097	
			Construction and Maintenance of Telephones	2,110		2,000		2,140		20	
			Clothing for Mounted Police	36,980		44,820		45,740		...	
			Ditto for Mounted Constables	3,220		3,000		3,240		63,923	
			Ditto for Constables	18,490		14,450		19,100		...	
			Petty Construction and Repairs	2,350		1,760		3,750		1,543	
			Arms and Accoutrements	1,850		1,480		1,850		976	
			Equipments	4,870		4,360		4,370		5,639	
			Carried over	76,900		30,880		85,490		79,203	

(a) Pay shown under "24—Medical." See footnote (c) page 101.

DETAILED ACCOUNT No 20A—POLICE.—DISTRICT EXECUTIVE FORCE—*contd.*

	Numbers		Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.		
	1918-19.	1919-20.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Supplies and Services			District Police—contd.								
			Brought forward	76,900		80,880		85,490		79,203	
			Purchase of Belts	1,800		700		1,800		1,716	
			Purchase and Repairs of Tents	2,300		1,500		2,700		1,490	
			Rewards to Police Officers	6,300		1,800		6,150		5,647	
			Ditto to Informers	760		650		920		..	
			Ditto to Zaildars	800		900		800		..	
			Purchase of Handcuffs and Repair of Arms	800		500		800		350	
			Railway fare of prisoners and escorts	200		20		200		95	
			Ordinance Stores	1,500		2,500		1,500		1,250	
			Discount to Agency Treasurer	880		300		880		311	
			Rewards for Capture of Proclaimed Offenders	3,500		1,000		3,500		1,031	
			Bed and Boxes	3,000		2,500		3,000		2,086	
			Secret Service	5,150		5,300		5,150		5,808	
			Upkeep of Thuggi Lines	100		..		100		..	
			Diet, etc., to Prisoners and Approvers	200		40		200		41	
			Deduct—Money payable by the Mysore Durbar	50				50			
			Deduct—Probable Savings	5,000				3,000			
			TOTAL SUPPLIES AND SERVICES		98,640		1,01,590		1,09,640		99,031
	Contingencies—			Cleaning Charges	1,640		1,640		1,640		1,632
				Rent of Police Quarters	100		100		..		194
			Conservancy Fees for Police Lines	100		170		100		317	
			Bookbinding	350		300		400		18,250	
			Carrriage of Constabulary	14,720		20,110		13,900		7,505	
			Hot and Cold Weather Charges	8,780		8,350		5,850		370	
			Warm Clothing	480		80		580		2,007	
			Four Charges	2,310		2,150		2,160		7,363	
			Menial Charges	9,340		8,120		8,610		12,679	
			Service Postage and Telegram Charges	12,900		14,470		13,170		1,871	
			Stationery and Printing Charges	2,580		2,350		2,910		643	
			Hospital Contingencies	600		500		500		1,063	
			Purchase and Repair of Furniture	5,730		1,100		5,620		750	
			Ditto of Books and Publications	880		500		880		24,490	
			Rents, Rates, and Taxes	29,360		20,150		20,520		34	
			Liveries	..		..		..		5,142
			Lighting Charges	4,400		4,400		3,200		14,973	
			Office Expenses and Miscellaneous	15,810		16,750		15,980		1,643	
			Fixed Contingencies	1,740		1,750		1,740		5,319	
			Rent of Telephone Lines	4,600		4,600		4,600		568	
			Improvement of Police Lines	600		600		600		6	
			Commission on Money Order	100		10		100		..	
			War Allowance to Menials	50		..		..		95
			Grain Compensation Allowance to Menials	290		210		..		..
			Recruiting charges	600		..		..		1,163
			Cost of Electric current for lighting and fans	1,800		1,200		1,800			
			Probable savings	2,000							
			Total Contingencies		1,17,720		1,21,910		1,18,710		1,10,977
Salaries—			Hyderabad Amalgamated Police.								
	1	1	District Superintendent (800)	9,600		9,600		9,600		9,800	
	1	1	Deputy do. (800—500) and duty allowance (50)	6,600		6,600		6,000		5,808	
					16,200		16,200		15,608		15,603
	Police Force—	5	5	Inspectors, 1 (250), 1 (200), 1 (175), 1 (150), (100—5—125)	10,620		11,000		10,580		10,762
		3	3	European Sergeants, 3 (80—5—110)	3,600		3,500		3,480		8,281
		10	10	Sub-Inspectors, (100), 2 (80), 2 (70), 2 (60), 2 (50), (80)	7,800		7,800		7,800		7,636
		89	89	Head Constables, 40 (15), 27 (20), 18 (25), 4 (30)	20,520		20,500		20,500		20,718
		520	518	Constables, 36 (12), 114 (11), 194 (10), 174 (9)	62,810		60,000		62,800		56,879
		1	1	Bugle Inspector (10)	120		100		120		120
				Special Police supplied to Private Persons under Act V of 1861	1,190		3,000		690		1,021
		4		Boy Orderlies 4 (4—8)	220	
				1,06,380		1,05,700		1,05,470		1,00,417	
		Carried over		1,22,580		1,21,900		1,21,070		1,16,020	

DETAILED ACCOUNT NO. 20A.—POLICE.—DISTRICT EXECUTIVE FORCE—*contd.*

	Numb. pers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.		
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Hyderabad Amalgamated Police— <i>contd.</i>												
			Brought forward		1,22,580		1,21,900		1,21,070		1,16,020	
Establishment—	10	10	Clerks (10), (15), 2 (30), 1 (35), 1 (50), 1 (25), (20), 1 (60-4-80), 1 (100-10-150)	6,020		6,000		5,850		5,923		
	1	1	Hospital Assistant (10)	120		120		120		120		
	1	1	Compounder (5)	60		60		60		60		
	1	1	Servant (7)	90		290		90		91		
			War allowance	8,360								
					14,650		6,470		6,120		6,194	
Allowances—			Travelling Allowance	700		1,700		1,800		1,701		
			House-rent and other Allowances	13,560		13,600		10,430		9,852		
			Compensation for Dearness of Provision	1,000		10,500		1,000		5,569		
					15,260		25,800		13,230		17,142	
Supplies and Services—			Cost of Clothing	8,650		8,650		8,640		7,464		
			Railway fare and carriage of Police Escorts	1,000		600		1,100		1,116		
			Europe Medicines	150		130		150		130		
			Arms and Ammunition	400		300		400		541		
			Petty Construction and repairs	2,500		2,600		2,500		2,806		
			Anthropometry and Photography	300		20		300		13		
			Rewards to Police Officers and Informers	1,000		1,000		1,000		926		
			Cost of blanket, beddings and boxes	400		50		50		35		
						14,100		13,350		14,140		13,031
	Contingencies—			Service Postage and Telegram Charges	150		170		...		202	
			Purchase of Books and Publications	200		160		200		164		
			Purchase and Repair of Bicycles	500		500		500		500		
			Carriage of Constabulary	...		...		...		9	
			Printing and Stationery Charges	580		360		580		566		
			Hospital Contingencies	150		160		150		149		
			Maintenance of Police Gardens	310		180		460		175		
			Rent of Police Quarters	40		40		40		42		
			Lighting charges	...		...		...		19	
			Office Expenses and Miscellaneous	2,900		2,900		5,400		2,869		
			Pay of Menials	70		70		70		71		
			Grain Compensation Allowance			20		...		7		
			Contract Contingencies	2,400		2,300		...		2,293		
						7,300		6,850		7,400		7,066
		Total			1,74,190		1,74,370		1,61,980		1,59,453	
		Deduct—Amount recoverable from Residency Bazar Fund, Secunderabad Local Abkari Fund and His Highness the Nizam's Government			1,42,780		1,42,780		1,41,520		1,42,310	
		Total Hyderabad Amalgamated Police			31,410		31,590		20,440		17,143	
Baroda Cantonment Police.												
Establishment—	1	1	Sub-Inspector (70)	840		840		840		840		
	2	2	Head Constables, (20), (15)	420				420		431		
	14	14	Constables, 8 (13), 5 (11), 6 (10)	2,580		2,380		1,810		2,089		
			War Allowance			280						
					3,840		3,500		3,070		3,360	
Allowances—			Travelling allowance	350		400		250		381		
			Compensation for Dearness of Provision	320		260		310		215		
			House-rent and other allowances	1,180		600		1,360		597		
					1,850		1,260		1,920		1,193	
Supplies and Services—			Clothing charges									
			Miscellaneous			160		160			1	
Contingencies—					500		500		500		303	
			Total Baroda Cantonment Police.			6,350		5,310		5,650		4,357

DETAILED ACCOUNT No. 20A.—POLICE.—DISTRICT EXECUTIVE FORCE—*concl'd.*

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment, etc.—</i>			Other Police.								
			Special Guards—								
	12	1	Sub-Inspector (50)	600		...		...		...
		13	Head Constables, 2(15), 3(23) 5 (19), 1 (25), 2 (10) for 8 months	2,930		2,560		2,550		2,394	
	70	70	Constables, 41 (14½), 9 (14½), for 8 months; 1 (12), 5 (11), 3 (10), 6 (13)	10,880		9,820		10,870		9,851	
			Compensation for dearness of provision	220		1,120		110		1,047	
			Allowance to a Sweeper (6)	70		...		...		..
			Katwall Establishment—								
	8	8	Chaukidars, 1 (9), 6 (8), 1 (15)	860		720		660		660	
			Cost of Clothing	990		...		970		870	
			Clothing Contingencies	200		...		200		...	
			Fixed Contingencies	40		40		50		54	
			Miscellaneous	60		250		60		46	
			Police supplied to private persons	1,450		1,450		1,290		1,452	
			HYDERABAD.								
			Frontier Chowkidari	10,720		10,720		10,720		10,724	
			Ration allowance to Police on the Nuzki Extension Railway	1,080		...		1,080		...	
			Total Other Police		30,100		26,680		28,360		27,098

DETAILED ACCOUNT No. 20B.—POLICE.—CRIMINAL INVESTIGATION DEPARTMENT.

<i>Salaries—</i>	1	1	Director, Criminal Intelligence Department, (3,000)+P.A. (500—1,000)	41,660		44,470		37,440		40,354	
	1	1	Dy. Director, do. (1,500—2,000)	21,490		19,750		20,300		17,490	
	1	1	Asst. Director, do. (800—1,200)	10,320		10,320		12,880		11,676	
	5		Exchange Compensation Allowance	...		740		2,130		4,695	
	1	1	Personal Assistant to Director, Criminal Intelligence Department (1,300)	15,600		15,100		14,980		14,966	
			Examiner of Questioned documents	10,740		5,900		...		...
	4	4	Deputy Superintendents, 2 (400), 2 (500) + L. A. 4 (100)	26,400		27,680		26,400		29,809	
	1	1	Deputy Superintendent on special duty, 1 (300+L. A. 100)	4,800		...		6,000		...	
	3	4	Officers on special duty, 2 (1,500), 1 (1,000), 1 (700) D. A. 1 (150), 1 (240) and Acting Allowance (200)	68,480		50,990		42,240		70,146	
			Deduct—Probable savings	9,240							
					1,85,250		1,80,950		1,62,370		1,89,196
			ESTABLISHMENT.								
			Clerical Establishment—								
	1	1	Chief Superintendent (600)	7,200		7,200		7,200		6,707	
	3	3	Superintendent (300—400) (400) (500)	14,400		13,800		15,000		12,172	
	21	23	Assistants and Stenographer, (350) (300), 2 (250), 2 (200), 2 (150), 3 (150—300), 3 (125), 3 (100), 2 (175), 4 (75)	44,460				43,740			
	15	15	Finger Print Experts, 1 (200), 2 (150), 3 (125), 3 (100), 4 (75), 2 (50)	18,900		66,000				63,980	
			Photo Mechanic (175)	2,100				18,900			
	36	40	Servants, 4 (10—24), 2 (12—15), 9 (10) 19 (8), 6 (9)	4,550		4,190		4,150		3,979	
			Temporary Establishment	11,780		7,000		1,140		7,250	
	1	1	Executive Establishment—								
			Translator (125—150) and allowance to Typists (25)	2,100		...		2,040		1,699	
	5	4	Inspector of Police (150), L.A. 1 (75) Sub-Inspectors of Police, 2 (100), 2 (80), x L. A. 4 (40)	2,700		4,500		2,700		...	
			Deduct—Probable Savings	1,440				1,440			
					1,12,990		1,07,290		1,01,350		99,737
			Carried over		2,08,240		2,58,240		2,63,720		2,88,938

DETAILED ACCOUNT No. 20B.—POLICE.—CRIMINAL INVESTIGATION DEPARTMENT—*contd.*

	Central Criminal Intelligence Department— <i>contd.</i>	Budget Estimate, 1919-20		Revised Estimate, 1918-19		Budget Estimate, 1918-19		Accounts, 1917-18	
		Rs.	Rs.	Rs.	Rs.	Rs.	P.	Rs.	Rs.
	Brought forward .		2,98,240		2,88,240		2,68,720		2,88,938
<i>Allowances—</i>	Minimum Wage Allowance .							572	
	Hill Journey Allowance .	4,000		3,800		5,000		—2,810	
	Travelling Allowance .	35,000		34,500		45,000		47,907	
	Housing and other Allowances .	3,000		3,000		3,540		69	
	Winter allowance to establishment							1,887	
	Grain Compensation Allowance .	1,000		1,000		600		385	
	Personal Allowance to I S R. J. Agency.					...		17	
	Fuel Allowance .	...		...		...		6	
			43,000		42,300		54,140		43,538
<i>Supplies and Services—</i>	Purchase and Repair of Hill Tents	100				100		...	
	Photo Materials and Chemicals	3,500		3,500		3,500		4,061	
			3,600		3,500		3,600		4,061
<i>Contingencies—</i>	Subscription to Newspapers .	1,400		1,600		1,000		1,134	
	Liveries	700		670		670		667	
	Rent of Offices	240		5,700		7,300		5,290	
	Service Postage and Telegram Charges	5,500		5,300		8,000		4,162	
	Hot and Cold-weather Charges .	900		900		700		836	
	Rent of Telephone line . . .	5,050		5,000		4,080		5,224	
	Country Stationery	500		200		500		89	
	Purchase of Books and Publications	300		300		300		338	
	Secret Service Contingencies .	2,50,000		3,00,000		2,50,000		2,91,679	
	Purchase of Furniture . . .	3,500		3,300		3,500		2,346	
	Tour Charges	300		...		300		280	
	Mental Charges	620		550		1,620		612	
	Miscellaneous	4,000		4,000		3,000		3,244	
	Hill journey charges	6,500		6,500		2,000		8,598	
	Grain Compn. Allowance to Menials	...		50		200		4	
	Contingencies for the Government Expert in hand-writing—								
	Hill Journey charges	200		.				...
	Service postage and telegram charges	400						...	
	Purchase of furniture	200		.				...
	Hot-weather charges	100		...		...		..
	Miscellaneous	100		..		.		...
	Lump provisions for the Government Examiner of questioned documents	..		...		18,700		...	
			2,80,510		3,33,970		2,96,900		3,24,491
	For rounding		20		10		40		
	Total		6,25,400		6,88,000		6,18,400		6,66,018

* DETAILED ACCOUNT No. 20C.—POLICE.—RAILWAY POLICE.

SUMMARY.							
Rajputana-Malwa State Railway Police		86,340		86,290		72,670	77,717
Proportionate share of the Mysore Durbar for the Police Watch and Ward Establishment (Bangalore)		1,590		1,400		1,590	926
			87,930		87,690		74,260
For rounding			70		10		40
Total			88,000		87,700		74,800
							78,648

DETAILED ACCOUNT No. 20C.—POLICE.—RAILWAY POLICE—*contd.*

	Numbers			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19		Accounts, 1917-18.	
	1918-19	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Rajputana-Malwa State Railway Police								
			<i>Metre-gauge & Broad gauge Lines</i>								
Salaries—	1	1	Superintendent (700+R A 150) .	10,200		11,670		10,200		10,542	
	1	1	Assistant Superintendent (500 H A. 100) .	7,200		8,030		7,200		5,398	
			Exchange compensation allowance .					..		118	
Police Force—	5	5	Inspectors, 2 (200), (175), 2 (150) .	10,500	17,400	11,000	17,700	10,500	17,400	9,652	16,053
	26	26	Sub-Inspectors (100), 5 (80), 7 (70), 8 (80), 5 (50) .	20,640		20,000		20,640		20,021	
	3	3	Sergeants (100) .	3,800		2,800		3,800		3,946	
	90	90	Head Constables 13 (25), 42 (15), 30 (20) .	20,160		21,000		18,180		18,389	
	426	426	Constables, 135 (11), 136 (10), 32 (13), 73 (12) .	57,440		56,000		58,180		50,755	
			House rent for Inspector, Kotah, and Sergeant, Rutlam .	600		500		600		590	
			Allowance to Cadets while at the Police Training School .	...		500		...		1,124	
			Fixed stationery allowance for Police Station Office .	800		800		800		808	
			Deduct - Probable Savings .	5,900				6,600			
Office Establish-ment—	1	1	Head Clerk (100) .	1,200	107,840		1,12,600	1,200	1,05,900		104,655
	14	13	Clerks 1 (80), 1 (60), 1 (40), 4 (30), 2 (25), 3 (20), 1 (50) .	5,520		7,250		5,820		7,411	
	2	2	Daffies (10) .	240		260		240		196	
			War allowance .	12,000		7,000					
Allowances—			Travelling allowance .	11,000	18,960	11,000	14,510	12,100	7,260	10,959	7,607
			House Rent and other allowances .	520		1,100		700		3,260	
			Grain compensation allowance .	...						
					11,520		12,100		13,100		14,225
Supplies and Services—			Rewards for meritorious service .	750		600		750		608	
			Clothing for police .	4,790		4,700		4,300		4,798	
			Secret service .	80		200		80		16	
			Aims and accoutrements .	650		300		650		270	
			Purchase and repair of handcuffs .	50		60		50		54	
			Medical stores .	150		100		50		96	
Contingencies—					6,470		5,960		5,880		5,837
			Carriage of Constabulary .	...				..		11	
			Purchase of books .	30		30		50		1	
			Purchase and repair of furniture .	100		120		100		141	
			Service postage and telegram charges .	1,200		1,000		1,200		1,188	
			Rents, rates and taxes .	750		1,080		1,080		3,388	
			Printing and Stationery charges .	1,000		550		2,800		520	
			Hot and cold weather charges .	500		500		500		294	
			Pay of menials .	410		400		410		406	
			Office expenses and miscellaneous .	500		500		500		688	
			Grain compensation allowance to menials .	...		20		...		8	
			Rent of telephone line .	150		150		...		150	
			War allowance to menials .	100	4,740	...	4,850	150	6,790	...	0,745
					166,980		1,67,220		1,56,330		155,152
			<i>Deduct—</i> 1/10th of above transferred to Bombay, Baroda and Central India Railway Police .								
			<i>Do.</i> Pension charges .								
			<i>1/10th</i> cost of pay of Escorts and Treasure guards .								
					116,660		1,17,000		1,12,630		108,597
			<i>Add—</i> 1/10th share for rent of Railway quarters .	4,500	50,270	4,700	50,220	3,500	43,700	371	46,555
			<i>Add—</i> Cost of emergent Police passes .	100		40		100		42	
			<i>Add—</i> Sums payable by Government on account of temporary Plague Police .	360		400		360		346	
			<i>Add—</i> Cost of forms, stationery and stores .	180		300		180		280	
			<i>Add—</i> 1/10th share of water and conservancy charges .	200		330		200		400	
			<i>Add—</i> watch and ward establishment entertained by Railway .	28,000		28,000		22,000			
			<i>Add—</i> Cost of oil charges .	1,130		1,000		1,130		23,513	
			<i>Add—</i> Sum payable on account of transport of accused persons by rail .	1,300		1,300		1,500		1,260	
			<i>Add—</i> Cost of charges on account of addition and alterations to Railway quarters .	300	36,070	...	36,070		23,970	...	31,162
			Total Rajputana Malwa Railway Police .		36,340		36,290		72,870		77,717

22.—EDUCATION.

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
<i>IMPERIAL.</i>		Rs.	Rs.	Rs.	Rs.
Government Colleges Professional:—					45
Payments to officers of other Provinces	...	13,000	13,000	13,000	13,000
University	...	59,800	51,100	51,300	44,723
Inspection	22A	45,100	44,100	40,500	41,202
Government Colleges, General	22B	3,70,800	3,43,900	2,73,100	2,70,271
Government Schools, General	22C	43,800	38,000	34,300	26,822
Government Schools, Special	22D	6,76,100	7,03,100	6,90,000	6,24,617
Grants-in-aid	22E	54,400	42,200	51,700	43,237
Scholarships	22F	9,200	16,000	8,800	18,825
Miscellaneous	22G				
Lump provision for improvement of pay and training of teachers				...	
Lump provision for improvement of Education, etc., at the disposal of the Education Department		3,07,000	69,000	2,80,000	...
Do. for technical and Agricultural Education		30,00,000	...	...	...
For rounding		200	600	14,700	
Total		45,79,000	13,21,000	14,28,000	10,82,242

DETAILED ACCOUNT NO. 22A.—EDUCATION.—INSPECTION.

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—			Proportionate share of the cost of an additional Inspector of Schools and his establishment for Bangalore, Coorg and South Canara	11,680		10,800		12,000		10,378	
	4	4	Inspectors (100), (250), (200+L. A. 50) (190).	9,180		9,100		8,190		8,748	
	1	1	Allowance to Inspector (a) (200)	2,400		1,670		2,400		...	
	2	2	By. Inspectors, (100—150), (75—100)	2,280		2,100		1,560		1,793	
	1	1	Asst. Supdt. of Female Education 1 (200—250)	2,760		2,720		2,720		2,759	
				28,580		26,390		26,870		23,678	
Establishment—			Asst. Inspectors 1 (250), 1 (75) + Local Allowance (25) (50)	4,800		5,400		4,200		4,469	
	2	2	Supervisors (50), (40)	1,080		1,050		1,080		1,056	
	9	11	Clerks, (25), (10—50), 3 (20), 1 (15), (30—40), (80—85), (50) (40) (35).	4,750		4,690		3,440		3,284	
	12	16	Servants, 4 (10), 6 (8), (25) 5 (9) + Temporary increase of Pay 100 per annum	2,000		1,810		1,430		1,295	
			Allowance to Duftry	10		10		10		12	
			Temporary Establishment	...		110		...		176	
			War Allowance	260		110		...			
			Establishment of Inspectors of the Lower Class Government Schools (Ajmer)—								
	1	3	Clerk, (50), (80), (20)	1,200		600		240		346	
			Allowance to Duftry (b)	10		20		10		17	
			Servant	...		90		...		8	
				14,110		13,890		10,410		10,663	
Allowances—			Fixed Travelling Allowance, Sub-Assistant Inspector	8,340		7,240		8,290		496	
			Travelling Allowances	310		270		180		6,247	
			Compensation for dearness of food.	...		20		...		282	
			House Rent and other allowances	...				...		...
				8,650		7,530		8,470		6,975	
Supplies and Services—			Purchase of Tents	50				100		5	
Contingencies—			Contract Contingencies	680		670		680		...	
			Furniture, etc.	110		110		110		812	
			Tour charges	650		540		550		488	
			Service Postage and Telegram charges	600		520		450		479	
			Stationery charges	40		250		40		52	
			Rent, Rates and Taxes	10		60		10		40	
			Purchase of Books	100		50		100		98	
			Hot and Cold Weather charges	10		10		10		4	
			Warm Clothing and Belts	...		50		20		40	
			Miscellaneous	1,190		1,000		610		1,306	
			Mental charges	...		50		...		85	
			Grain Compensation Allowance to Mentals	...		...		...		8	
				8,340		3,810		2,530		3,402	
			Lump provisions for the Inspector of Bangalore Mahomedan Range.	850				720			
			Lump provision Baluchistan	4,200				600			
			Do. for the subordinate inspecting, clerical and mental staff, Ajmere					1,610			
			For rounding	20		20		10			
Total				59,800		51,100		51,300		44,723	

(a) Drawn by Principal, Ajmer Government College.

(b) Pay provided under "Government Colleges, General."

See foot-note (a), page 87.

Do. (c) do.

INDIA—EXPENDITURE

DETAILED ACCOUNT No. 22B.—EDUCATION.—GOVERNMENT COLLEGES, GENERAL.

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	1	1	Principal, (600) + P. A. 120 (a) . . .	8,640		9,040		8,640		8,640	
	8	8	Professors (400), + P. A. (75-100) . . .								
			2 (200-250), 2 (150-200), 2 (100-150) 1 (250-300) . . .	22,260		22,870		20,840		20,919	
	1	1	Furlough Reserve Officers (200) . . .	2,400		2,400		2,400		2,400	
	1	1	Allowance to Surgeon (50) (b) . . .	600		600		600		600	
Establishment—					33,900		34,910		32,480		32,480
	1	1	Librarian and English Clerk (100) . . .	1,200		1,570		1,200		1,480	
	1	1	Laboratory Assistant (18) . . .	160		150		160		156	
	1	1	Demonstrator (50) . . .	600		600		600		600	
	18	13	Servants, 1 (12), 1 (10), (c), 10 (8), 1 (7) . . .	1,810		1,400		1,800		1,296	
Boarding house establishment.	1	1	Superintendent (20) . . .	240		220		240		240	
	1	1	Servant (6) . . .	70		90		60		60	
			Allowance to Sub-Assistant Surgeon (15) . . .	180		140		180		185	
	1	1	Typist (25) . . .	300		...		300		...	
			War Allowance . . .	300		120		...		...
Allowances—					4,360		4,290		4,040		3,110
			Travelling Allowance . . .					150		14	
			Grain Compensation Allowance . . .					...		110	
Supplies and Services—					...		...		150		...
			Library Books . . .		400		400		400		...
Contingencies—											
			Purchase and Repair of Furniture and Apparatus . . .	800		1,800		800		2,199	
			Stationery Charges . . .	80		80		80		78	
			Service Postage and Telegram Charges . . .	60		60		60		60	
			Hot and cold weather Charges . . .	200		300		200		214	
			Rent of Telephone Lines . . .	250		250		250		...	
			Miscellaneous . . .	3,000		2,000		2,000		1,597	
			Subscription to Newspaper . . .	...		...		...		5	
			Lump provision . . .		4,390		4,190		3,390		4,190
					2,000		...		...		...
			For rounding . . .		50		10		40		...
Total					45,100		44,100		40,500		41,110

DETAILED ACCOUNT No. 22C.—EDUCATION.—GOVERNMENT SCHOOLS, GENERAL.

SUMMARY.							
Secondary Schools for Boys and Girls (English and Vernacular)	1,56,460		1,53,140		1,45,090		1,45,678
Primary Schools for Boys and Girls	1,52,650		1,33,600		89,490		55,798
Model School Masters, Teachers and Contingencies Bangalore . . .	4,600		4,500		3,920		3,849
Payments in support of Municipal and Local Schools . . .	55,680		51,270		33,230		64,951
Elementary Education of the children who live in the premises of the Indian Institution of Science, Bangalore . . .	1,400		1,400		1,400		...
Deduct Probable Savings, Bangalore.		3,70,770		3,43,910		2,78,130	2,71,000
For rounding . . .		30		10		80	...
Total . . .		3,70,800		3,43,900		2,78,100	2,71,000

(a) Draws Rs. 200 as Inspector of Schools. (See page 86.)

(b) Paid to Civil Surgeon, Ajmer. (See page 92.)

(c) Draws also allowance (Rs. 10 per annum) shown under Inspection. See footnote (b), page 86.

DETAILED ACCOUNT No. 22C.—EDUCATION —GOVERNMENT SCHOOLS, GENERAL—contd											
	Numbers		DETAILS	Budget Estimate, 1919-20		Revised Estimate, 1918-19		Budget Estimate, 1918-19		Accounts, 1917-18.	
	1918-19	1919-20		Rs	Rs	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
Salaries—	1	1	Secondary Schools for Boys and Girls (English and Vernacular). European headmaster (1,000) + L. A. 100	13,200		13,200		13,200		13,200	
			Exchange Compensation Allowance		13,200	90	13,290	340	13,540	642	13,842
Establishment—	56	60	Head Masters (500 to 1,000) " (100 to 5,000) " (100 or less)	50,360		42,680		49,850		13,335	
	3	4	Mistresses, (100—125), (50—60), (25—30), (16)	2,290		600		940		855	
	115	108	Masters and Teachers (50—100), (50 or less)	69,650		63,500		65,300		88,726	
	2	2	Clerks, (30), (30)	720		720		720		1,030	
	46	39	Servants varying from 11 to 1	4,430		3,810		3,900		3,239	
			Allowance to Masters	440		200		400		220	
	1	1	Laboratory Assistant (15)	180		190		180		180	
			Boarding house Establishment	4,150		3,590		3,090		2,979	
	1	1	Overseer (20—40)	380		360		380		...	
			Allowance to Sub-Assistant Surgeons	380		200		380		200	
	2	2	Pupil teachers, 2 (b)	150		120		150		132	
			Honorarium	60		60		60		..	
			Wm Allowance	1,810		1,000					
Allowances—			Travelling Allowance	1,520	1,35,000	1,660	1,17,030	1,270	1,25,330	1,591	1,10,905
			House rent and other allowances	2,030		980		1,230		480	
			Compensation for dearness, etc	150		1,450		490		1,644	
			Deputation of teachers to Training School Ajmer . . . . .	...						168	
Supplies and Services—			Contribution to the Municipality . . . . .	..	4,000	130	4,030		2,900	222	4,183
			Prizes and Rewards	680		500		580		448	
			Library Books	660		400		330		216	
			Petty Construction and Repairs . . . . .	...		50		900		...	
			Grants to Libraries . . . . .	...		...		..		180	
Contingencies—			Telephone charges	200	1,310	200	1,060	200	1,810	450	1,016
			Purchase and Repair of Furniture	3,930		2,700		2,250		2,998	
			Rents, Rates, and Taxes	1,070		1,670		1,310		1,203	
			Service Postage and Telegram Charges	150		260		140		172	
			Belts and Badges	20		30		20		...	
			Hot and Cold Weather Charges	780		680		730		480	
			Stationery and Printing charges	260		160		200		133	
			Miscellaneous	2,140		1,760		2,050		1,641	
			Fixed contingencies	3,430		3,200		3,120		3,023	
			Country Stationary	100		50		100		20	
			Menial charges	1,060		1,240		1,050		1,010	
			Warm clothing . . . . .	...		...		...		7	
			Boarding house contingencies	750		700		750		555	
			Grain Compensation Allowance of menials	60		60		...		45	
			Contract contingencies	2,500		5,000		2,500		3,265	
					15,920		17,710		14,420		15,732
			Probable Savings		13,000				13,000		
			Total Secondary Schools, etc.		1,58,460		1,58,140		1,45,090		1,45,073

DETAILED ACCOUNT No 22C.—EDUCATION.—GOVERNMENT SCHOOLS, GILNIRAI—*concl'd.*

	Numbers			Budget Estimate, 1919-20.		Revised Estimate, 1918-19		Budget Estimate, 1918-19.		Account- 1917-18	
	1918-19	1919-20		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment—</i>	187	218	Primary Schools for Boys and Girls.								
			Masters and Teachers (10—50),	52,970		53,500		42,060		10,006	
	31	32	Mistresses (10—35)	7,030		700		6,460		470	
<i>Allowances—</i>	13	17	Servants, 5 (8) 12 (7), Allowance 1,490 per annum to Servants, Baluchistan)	2,970		2,600		2,430		2,193	
			War Allowance	3,550		1,600		.			
			Travelling Allowance	550	65,920	500	58,400	550	51,850	301	49,269
			Compensation for dearthness of food .	600		2,300		660		2,587	
			House rent and other allowances . .	150		210		90		128	
<i>Supplies and Services—</i>			Library Books	420	1,800	150	3,010	420	1,300	108	3,016
			Prizes and Rewards	390		170		390		69	
			Petty Cons and repairs . . . .	..				400			
					810		520		1,210		177
<i>Contingencies—</i>			Purchase and repair of furniture and apparatus	1,000		1,800		1,000		449	
			Purchase of Books	60		60		60		135	
			Service Postage and Telegram Charges	80		50		50		20	
			Rents, Rates, and Taxes	110		110		110		104	
			Belts and Badges and warm clothing	60		60		30		...	
			Hot and cold weather charges . . .	40		.		40		...	
			Miscellaneous	1,300		490		1,300		436	
			Fixed contingencies	1,090		1,000		950		985	
			Contract contingencies	1,680		1,300		1,680		1,202	
			Payments in support of Municipal and Local School		5,420		4,370		5,220		3,331
			Lump provision for new charges Baluch		5,100				7,910		
			Charges for improvement of Ele- mentary Education in Baluchistan						10,000		
<i>Special charges—</i>			Charges for development of primary education		74,100		67,500		15,000		
			<i>Deduct—Probable Savings, Coorg</i>						3,000		
			Total Primary Schools, etc.		1,52,650		1,33,600		89,490		55,793

DETAILED ACCOUNT No. 22D.—EDUCATION.—GOVERNMENT SCHOOLS, SPECIAL

	Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.								
Female Training School, Delhi	4,470		4,200		4,040		3,657	
Training Schools	39,320		38,750		30,220		22,605	
		43,790		87,950		34,260		
Rounding		10		50		40		
Total		43,800		88,000		34,300		26,322

DETAILED ACCOUNT No. 22D.—EDUCATION.—GOVERNMENT SCHOOLS, SPECIAL—*concl'd.*

	Numbers.		Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.								
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—			Female Training School (Delhi).							
	4		Mistresses, 1 (88), 2 (54) (108)	3,350	3,500		3,510		3,352	
	1		Servant, 1 (9)	110	100		110		...	
			Boarding House Allowance to Mistresses	420	400					
			Grain Compensation Allowance	200	200		420		305	
			War Allowance	90	...		...		...
			Total		4,470		4,200		4,040	3,657
			Training Schools.							
	1		Clerk (20)							
	1		Training Master (75—100), P. A. (15)	240	240		240		240	
Allowances—	14		Teachers (75) (50) (20+2 Compensation Allowance), (150—200), 1 (50—75), (40—50), (40), 2 (80—50), 2 (80—100) (60—80), (100—120)(40—65)	1,080	...		1,020		8,250	
			Boarding house establishment	11,480	12,160		7,550		71	
	50		Pupil Teachers (8)	4,800	3,500		3,020		2,948	
	1		Drawing Master (25—30)	310	...		280		...	
	1		Music instructor (20—25)	250	...		240		...	
	5		Servants 4 (8), 1 (12) + War Allowance 300 + temporary increase of pay 20 p. a.	850	1,000		700		774	
	1		Sloyd Instructor (20—25)	250	...		240		...	
	2		Instructor of physical exercise (20) (20—25)	490	280		420		233	
			Allowance to Sub-Assistant Surgeon	230	210		230		192	
			Honorarium to Sub-Assistant Surgeon (Coorg)	50	...		50		...	
			Total	20,090	17,480		13,990		12,708	
			Travelling Allowance	150	170		150		29	
			Compensation for dearness of food	90	170		190		233	
			Houserent Allowances	740	480		...		...
			Total	980	820		340		262	
			Supplies and Services—							
			Purchase of Furniture and Appliances	300	100		300		100	
			Stipends to Students	12,650	11,030		11,220		5,323	
			Total	12,950	11,130		11,520		5,423	
			Contingencies—							
			Laboratory Contingencies	...	...		360		...	
			Library Books	120	110		120		98	
			Service Postage and Telegram charges	70	80		70		50	
			Miscellaneous	1,830	1,360		960		1,448	
			Warm clothing	10	10		10		2	
			Rents, Rates and Taxes	1,590	1,580		1,580		1,648	
			Pay of Menials	1,080	790		920		852	
			Country Stationery	50	20		50		10	
			Grain compensation allowance to menials	10	30		10		17	
			Hot and cold weather charges	240	150		240		5	
			Prizes—Delhi	50	50		50		...	
			Contract Contingencies	800	140		...		142	
			Total	5,300	4,320		4,370		4,272	
			Total	39,320	33,750		30,320		22,365	

DETAILED ACCOUNT No. 22E.—EDUCATION.—GRANTS-IN-AID.

		Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ajmer—	Ajmer Convent School							3,000	
	St. Anslem's School, Ajmer					8,750		3,000	
	European Boys' and Girls' School (Railway School, Ajmer)								
	Beawar Mission High School (Ajmer)					2,500		950	
	Dayanand Ashram Anglo-Vedic High School (Ajmer)					3,200		2,264	
	Arya Samaj Putri Pathsala					600		2,891	
	Mission High School (Nasirabad)					2,800		336	
	Methodist Episcopal Girls' School					1,250		2,464	
	Christian Girls' Boarding School, Nasirabad					2,000		1,156	
	Presbyterian Mission A. V. Schools					2,530		1,897	
	Husband Memorial High School								
	Improvement of pay and training of teachers					3,000		2,050	
							31,650		20,008
Baluchistan—	Contribution to Primary Schools					100		...	
	Peshin Anglo-Vernacular School					1,200		1,200	
	Lady Sandeman Girls' School (Quetta)					180		180	
	Chagai School . . . . .					...		30	
	European Grammar School (Quetta)					2,500		2,887	
	Dyanand Anglo-Vernacular High School . . . . .					...		1,765	
	Church Mission Primary School, Quetta Cant.					240		183	
	Sibi Primary School . . . . .					...		100	
	Aided Zennana Mission Christian Girls' School . . . . .					...		250	
	Improvement of the pay and training of teachers					6,000		...	
							10,220		6,545
Bangalore—	Grants to Literary and Scientific Institutions					600		600	
	Grants to Native Schools (Bangalore)					18,700		18,652	
	Grants to Technical Schools					1,440		13,259	
	European Boys' and Girls' School					62,000		79,462	
	Boarding grant to European Schools					32,600		31,702	
	Cadet School (Bangalore)					3,600		...	
	Grants to Elementary School					18,500		—6,218	
	Ditto Church of England Zenana Mission					2,200		1,154	
	Grant-in-aid to the training section of St. Euphrasis School					2,400		...	
	Church of Scotland Mission . . . . .					...		...
	Building and furniture grants					95,610		67,332	
							2,32,650		2,05,948
	Roman Catholic School, Virajpet					120		120	
	Lower Secondary Girls' Schools					3,300		3,300	
Coorg—	Building grant to do. . . . .					...		4,214	
	Hostel attached to Virajpet School, Coorg					450		417	
	Ditto. Ponnampet School					140		144	
	Grants-in-aid to Municipalities (Coorg)					2,760		...	
	Mercara School Endowment					300		300	
	Native School . . . . .					...		...
	Grants to District Board for the extension and improvement of primary education					7,670		...	
	Girls' aided Secondary School . . . . .					...		...
	Improvement of pay and training of teachers					7,000	21,740	...	8,495
	Carried over						2,96,260		2,40,991

DETAILED ACCOUNT NO. 22E.—EDUCATION.—GRANTS-IN-AID—*contd.*

		Budget-Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward					2,96,260		2,40,991	
<i>Delhi—</i>	Grants-in-aid to Colleges General					32,000		30,040	
	Grants-in-aid to Secondary Schools for Boys and Girls					57,340		48,754	
	Grants-in-aid to Primary Schools for Boys and Girls					5,000		2,430	
	Grants-in-aid towards buildings					15,000		22,979	
	Grants-in-aid for furniture					2,650		3,401	
	Miscellaneous Grant					5,980		4,588	
						1,17,970		1,12,102	
<i>Hyderabad—</i>	All Saints' Institution at Chanderghat and Cadet grant to Chaderghat					1,890		1,810	
	Industrial School at Bolaram					750		713	
	St. George's Grammar School to Chaderghat and Cadet grant to Bolaram					2,370		2,230	
	St. Anne's and St. Joseph's School					8,450		8,050	
	Convent of the Most Holy Rosary at Chaderghat					1,420		1,354	
	Secunderabad Protestant Orphanage and Brigade Schools and cadet grants					2,610		4,068	
	Vernacular School, Bolaram					440		436	
	S. P. G. Mission Girls' School, Bolaram					160		100	
	St. Francis' School for Native Girls, Hyderabad					150		150	
	Cadet Grants, St. Patrick's School					170		164	
	Lump provision					5,000		...	
						23,350		571	19,675
<i>India, General—</i>	Grants for elementary education in the Indian Institute of Science . . . . .					...		...
	Indian Institute of Science					87,800		92,543	
	Building grant to do.					5,000		...	
	Youngmen's Christian Association . . . . .					...		...
	Sir Harcourt Butler School					1,000		4,600	
	Bengali Boys' School at Simla . . . . .					...		...
						93,600		97,714	
<i>Indore—</i>	Grants-in-aid to Daly College Fund					50,000		50,000	
	Contribution to Agar Agency School					500		572	
	Carried over					50,500	5,31,180	50,572	4,70,572

DETAILED ACCOUNT No. 22E.—EDUCATION.—GRANTS-IN-AID—*contd.*

		Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward					50,500	5,31,180	50,572	4,70,572
<i>Indore—contd.</i>	Contribution to Agar Bazar Fund			...		...		1,000	
	Grants-in-aid to Mhow Convent School, Indore					1,000		1,745	
	Grants-in-aid to Canadian Mission Boys and Girls' School					1,690		480	
	Grants-in-aid to Mhow Railway School					480		360	
	Grants-in-aid to Neemuch Railway School					360		100	
	Grants-in-aid to European Elementary School, Parse					500		...	
	Grants-in-aid to Indore Elementary School					...		...
	Grants-in-aid to Primary Girls' School, Mhow							400	
	Grants-in-aid to Zoroastrian Girls' School, Neemuch					60		54	
	Grants-in-aid to Zoroastrian School, Mhow					4,450		1,200	
	Grants-in-aid to Railway School, Rutlam					360		360	
	Shewnarayan Pathshala							24	
	Lump provision for elementary education					2,580		...	
	Grants-in-aid to Guzrati School					100		60	
	St. Joseph's and St. Aune's School					1,740		...	
	Primary Boys' School							450	
	Grants-in-aid to Rahmut-ullah's School, Indore					...		...
	Grants-in-aid to Lady O'Dwyer's Girls' School					640		636	
	Do. Pugnachand Pathshala					60		54	
	Indore Residency School					7,500		9,900	
	Grants-in-aid Do. Girls' School					...		...
	Do. to Manpur School					1,580		470	
	Grants-in-aid to Muhammadan Mukhtabs							24	
	Parsi Elementary School					240		740	
	Cantonment Girls' School, Neemuch					2,180		1,231	
<i>Nowgong—</i>	Cantonment School, Nowgong					2,310	76,020	1,245	69,860
	Rahmutullah School, Nowgong					50		48	
<i>Rajputana—</i>	Grants-in-aid to Vernacular School, Bandikui					1,500	2,360	917	1,298
	Grants-in-aid to Mayo College					55,020		55,018	
	Grants-in-aid to European Railway School at Abu Road					940		874	
	Grants-in-aid to Walter School, Mount Abu					1,000		1,000	
	Grants-in-aid to Railway Anglo-Vernacular High School (Abu Road)					2,300		2,240	
	Drawing grant to Abu High School					150		...	
	Furniture grant to do.					1,000		...	
	Grants-in-aid to European Railway School, Phulera					960		860	
	Grants-in-aid to Railway School at Bandikui					1,600		1,250	
	Grants-in-aid to Railway School, Gangpur					600		451	
	Grants-in-aid to Abu High School (Mount Abu)					6,000		11,200	
	Cadet Grant for Abu High School					350		232	
	Abu Lawrence School					6,900		6,900	
<i>Sehore—</i>	Grants-in-aid to Sehore High School					2,120	78,220	1,800	80,942
	Do. to Mission Boys' School					120		30	
	For rounding						2,240	120	1,950
	Carried over						6,90,000		6,24,817

DETAILS ACCOUNT No. 22-E.—EDUCATION—GRANTS-IN-AID—*consolid.*

		Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward							6,90,000	6,24,617
<i>Grants-in-aid to Local Colleges and Schools.—</i>	Colleges General	1,55,340		1,37,020					
	Colleges Professional	37,000		97,280					
	Secondary Schools	1,51,130		1,49,630					
	Primary Schools	38,320		54,190					
	Special Schools	11,040		9,560					
			4,43,430		4,47,680				
<i>Payments by Result—</i>	Colleges General . . . . .	...		...		
	Colleges Professional . . . . .	...		...		
	Secondary Schools	1,10,260		1,03,690					
	Primary Schools	19,000		18,000					
	Special Schools . . . . .	...		...		
			1,29,260		1,21,690				
<i>Grants towards Buildings.—</i>	Colleges General								
	Colleges Professional								
	Secondary Schools	51,000		91,310					
	Primary Schools								
	Special Schools								
			51,000		91,310				
<i>Grants for Furniture and Apparatus.—</i>	Colleges General								
	Colleges Professional								
	Secondary Schools	3,300		2,910					
	Primary Schools								
	Special Schools								
			3,300		2,910				
<i>Other Grants—</i>	Colleges General								
	Colleges Professional								
	Secondary Schools	33,490		39,470					
	Primary Schools								
	Special Schools								
			33,490		39,470				
	Lump Provision for fresh charges		15,600						
	For rounding		+20		+40				
	TOTAL GRANTS-IN-AID		6,76,100		7,08,100		6,90,000		6,24,617

DETAILED ACCOUNT No. 22F.—EDUCATION—SCHOLARSHIPS.

	Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
European Schools	4,180		4,000		4,150		3,116	
Female School	220		210		250		207	
Victoria Scholarship	970		160		720		140	
In Special Schools							6,749	
In Arts College and Abu High School, Mount Abu							11,718	
In Secondary Schools	38,910		28,080		18,130		4,219	
In Primary Schools	2,100		860		7,800		4,759	
State Scholarships tenable in England	6,250		4,000		10,250		208	
Zamindari Scholarship	220		210		250			
Stipends for European and Eurasian Mistresses for being trained in the Presidency Training School at Madras (Bangalore)			100		9,000		9,547	
In Colleges General	2,340		1,140		4,160		850	
For Training in Agricultural College							60	
In Professional Colleges	2,100		2,540		1,450		1,664	
Probable Savings		55,830		42,200		55,660		
For rounding		50				40		
TOTAL		54,400		42,200		51,700		43,237

DETAILED ACCOUNT No. 22G.—EDUCATION—MISCELLANEOUS.

IMPERIAL.							
Grants to National Council—Y. M. C. A. . . . .	...		4,000		...		...
Cost of certificates to students purchasing cash certificates . . . . .	...		3,000		...		...
Development of Primary Education . . . . .	...		...		...		...
Grant for the Encouragement of Literature	500		500		500		500
Building and Furniture Grants							
Examination Charges	5,110		4,800		4,250		4,921
Boarding paid to European School	2,700		2,800		2,200		13,379
Miscellaneous					860		...
Compensation payable to Madras University	940		...		940		25
Charges for Medical Inspection of Schools . . . . .	...		180		...		...
Grants by the Educational Commissioner . . . . .	...		700		...		...
School leaving certificate Examination		9,250		15,990		8,750	
For rounding		50		20		50	
TOTAL		9,200		16,000		8,800	18,825

23.—ECCLESIASTICAL.

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
IMPERIAL.		Rs.	Rs.	Rs.	Rs.
Ecclesiastical Establishment	23A	2,01,700	1,94,900	2,10,700	2,04,393
Cemetery Establishment	23B	10,000	8,300	7,900	8,090
Miscellaneous Ecclesiastical Charges		1,000	1,700	1,000	1,000
Deduct—Probable savings				2,000	
		2,12,700	2,04,900	2,17,600	
For rounding		300	100	400	
TOTAL		2,13,000	2,05,000	2,18,000	2,13,483

DETAILED ACCOUNT No. 23A.—ECCLESIASTICAL.—ECCLESIASTICAL ESTABLISHMENT.

SUMMARY.		Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Church of England— Presidency District		77,680		73,900		76,560		73,969	
		1,08,020		1,09,660		1,20,120		1,18,826	
			1,85,700		1,83,550		1,96,680		1,92,795
Church of Scotland			15,300		10,600		13,800		11,148
Church of Rome— Allowance to Chaplain			750		750		750		450
For rounding			2,01,750				2,10,780		
			50				80		
TOTAL			2,01,700		1,94,900		2,10,700		2,04,393

DETAILED ACCOUNT NO. 23A.—ECCLESIASTICAL.—ECCLESIASTICAL ESTABLISHMENT.

	Numbers.		DETAILS.	Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Church of England.											
PRESIDENCY.											
Salaries—	1	1	Lord Bishop (3,831-6.8)	45,980		45,980		45,980		45,977	
	1	1	Domestic Chaplain (800)	9,600		4,050		7,800		7,800	
	1	1	Archdeacon (267) (a)	3,200		3,200		3,200		3,200	
	1	1	Secretary and Registrar (b)	4,000		4,000		4,000		2,945	
			Exchange Compensation Allowance			30		230		409	
Establishment	2	3	Clerks, 1 (150-250), 1 (80-120), 1 (40-80)	3,360	62,780	2,800	57,260	2,220	61,210	2,170	60,331
	6	6	Servants, 1 (9), 3 (10), 1 (12-15), 1 (12)	760		650		790		612	
			Temporary Establishment	...	4,120	150	3,600	...	3,010	...	2,782
Allowances—			House rent and other allowances	3,600		4,000		3,960		180	
			Shorthand Allowance	...		...		...		360	
			Bishop's Visitation and Travelling Allowances	...		...		...		1,529	
			Archdeacon's Visitation and Travelling Allowances	...		...		...		391	
			Domestic Chaplain's Visitation and Travelling Allowances	...		...		...		1,162	
			Office allowance of Registrar	...		...		...		3,600	
			Compensation for dearness of food	...		...		...		47	
			Travelling allowance	4,000		3,500		5,200		...	
			Registrar's Travelling Allowance	...	7,600	...	7,500	...	9,100	200	7,469
Contingencies—			Rents, Rates, and Taxes	1,290		1,000		1,290		967	
			Bishop's Telegram and Service Postage Charges	400		900		400		698	
			Archdeacon's Telegram, Postage, and Contingent Charges	300		300		300		87	
			Registrar's Telegrams and Service Postage Charges	300		300		300		398	
			Ditto Miscellaneous Contingencies	500		180		500		79	
			Miscellaneous (Bishop's)	240		2,500		240		958	
			Upkeep of Telephone in Bishop's Office	150		300		150		200	
			Menial charge	...	3,180	20	5,500	...	3,180	...	3,387
			For Rounding			40					
			TOTAL PRESIDENCY		77,680		73,900		76,560		73,969
DISTRICTS.											
Salaries—	14	14	Chaplains, 1 (1,000), (850-1000), (800), (680-850+75 D. A.), (680) (680 for 5 months), (650), (530+50 D. A.), 2 (480), (200), (650) (100), (800-1,000)	1,04,250		85,510		1,02,150		92,794	
			Allowance to Chaplains 3 (150)	5,400		3,600		5,400		4,438	
			Exchange Compensation Allowance	...		300		1,930		2,701	
			Payments to officers of other provinces	...		...		...		587	
			Probable Savings	13,800	95,950	...	89,410	1,800	1,07,680	...	1,00,520
Establishment—	7	7	Clerks, 7 (12)	1,010		1,020		1,010		1,060	
	21	21	Servants, 1 (12), 1 (10), 1 (9), 10 (8), 3 (7), 1 (5), 4 (4), Temporary increase of pay 70 per annum and War Allowance 30	1,940		1,800		1,800		1,855	
			War Allowance	70	3,020	100	2,920	...	2,810	...	2,915
Allowances—			Travelling Allowances	12,110		10,150		12,380		7,637	
			Chaplains' Travelling Allowance on joining appointments	...		...		...		433	
			Chaplains' Conveyance Allowance	...		...		...		2,432	
			Compensation for dearness of food	340		220		200		166	
			Plague allowance	...		...		10		...	
			House rent and other allowances	1,020		1,300		1,020		...	
			Deduct Probable Savings	1,300	12,170	...	11,670	...	13,610	...	10,668
Contingencies—			Purchase of furniture	20		...		...		165	
			Contract contingencies (Baluchistan)	1,530		1,560		1,560		460	
			Hot and Cold Weather charges	...		...		...		61	
			Stationery Charges	80		10		80		70	
			Warm Clothing and Liveries	10		10		10		...	
			Service Postage and Telegram Charges	180		180		180		198	
			Lighting Charges	2,240		2,090		2,240		2,238	
			Discount on bills cashed	80		40		80		88	
			Pay of Menials	1,600		1,480		850		943	
			Miscellaneous	100		90		100		414	
			Telephone charges	100		100		100		50	
			Grain Compensation Allowance to Menials	140	5,980	160	5,650	100	5,250	80	4,728
			Probable Savings, Nowgong	...	9,700	...	...	...	...	...	...
			TOTAL DISTRICTS		1,08,080		1,09,650		1,20,120		1,16,828

(a) Special Allowance—Salary provided in Bengal Estimates.

(b) Paid by Govt. if less than Rs. 3,000 during the year. Government pays the difference. Provision made for the difference between Rs. 3,000 and the probable receipts from Govt.

DETAILED ACCOUNT No. 23A.—ECCLESIASTICAL—ECCLESIASTICAL ESTABLISHMENT—*contd.*

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Church of Scotland.								
<i>Salaries—</i>	2	2	Chaplain 1 (850), 1 (800) for 3 months	12,600		8,320		10,560		8,460	
			Exchange Compensation Allowance.	...		...		150		...	
					12,600		8,320		10,710		8,460
<i>Establishment—</i>	2	2	Clerk (12)	290		310		290		288	
	5	5	Servants, (7), 1 (6), (4) (5) (8)	360		450		350		358	
			War Allowance	10		...			640		
					660		760				646
<i>Allowances—</i>			Compensation for dearness of food	40		10		50		32	
			Travelling Allowance	500		110		500		...	
			House rent and other allowances	600		600		600		572	
			Conveyance Allowance							600	
					1,140		720		1,150		1,204
<i>Contingencies—</i>			Lighting	600		600		600		590	
			Service Postage and Telegram Charges	20		20		20		15	
			Pay of Menials	220		180		180		180	
			Grain Compensation Allowance to Menials	50		...				38	
			Miscellaneous . . . . .	...		...				20	
					830		800		800		838
			For rounding		10						
			Total Church of Scotland		15,300		10,600		13,300		11,148

DETAILED ACCOUNT No. 23B.—ECCLESIASTICAL—CEMETERY ESTABLISHMENT.

<i>Establishment—</i>	49	56	Care-takers in charge of Cemeteries, 4 (12), 8 (10), 21 (8), 4 (7), 11 (6), 4 (5), 2 (3), (4) (2) and temporary increase of pay 310 per annum	5,370		5,150		4,650		3,285	
<i>Allowance—</i>	3	3	Servants 3 (7)	250		200		240		1,541	
			War Allowance	50		100					
					5,670		5,450		4,890		4,826
<i>Contingencies—</i>			Allowance to Cemeteries	760		300		...		100	
			Compensation for dearness of food	150		100		440		288	
			House rent and other allowances					150		...	
			Care and Repair of Residency Cemetery	170		110		160		85	
			Miscellaneous	640		640		600		891	
			Menial charges	2,060		1,480		1,460		1,829	
			Grain Compensation Allowance to Menials	800		210		10		91	
					3,170		2,440		2,230		2,896
<i>Special charges—</i>			Grants to Baghdad cemetery						200		...
			For rounding		50		10		10		...
			Total		10,000		8,300		7,900		8,080

24A.—MEDICAL.

IMPERIAL.	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
Medical Establishment	14 A a	3,22,700	3,23,000	3,38,000	3,24,562
Hospital and Dispensaries	24 A b	4,54,800	3,59,200	3,65,800	3,42,175
Grants for Medical Purposes	24 A c	3,79,800	3,56,900	3,59,700	3,21,921
Lunatic Asylum	24 A d	9,800	10,200	8,600	6,073
X-Ray Institute	24 A e	81,800	1,10,900	78,100	91,234
Medical School and College— Scholarship to students		500	1,200	1,200	438
		4,000	...	3,000	
Deduct—Probable savings		12,45,400	11,61,400	11,49,400	
Lump alteration and for rounding		400	600	600	
TOTAL		7,45,000	11,62,000	11,59,000	10,66,403

INDIA—EXPENDITURE.

DETAILED ACCOUNT No. 21A a.—MEDICAL.—MEDICAL ESTABLISHMENT.

SUMMARY.		Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence		1,41,520		1,51,150		1,59,400		1,54,746	
Medical Officers		1,38,240		1,32,940		1,41,180		1,34,747	
Medical Subordinates		2,380		1,500		2,380		762	
Special Serologist and his Establishment		37,530		37,330		35,000		34,307	
		3,22,720		3,22,980		3,37,960			
For rounding		20		20		40			
TOTAL		3,22,700		3,23,600		3,38,000		3,24,562	

DETAILS.		Numbers.		1918-19.		1919-20.		1918-19.		1917-18.	
		1918-19.	1919-20.	1918-19.	1919-20.	1918-19.	1919-20.	1918-19.	1919-20.	1918-19.	1919-20.
Superintendence.											
Salaries—	Director-General (3,000)	1	1	36,000	36,000	36,000	36,000	36,000	36,000	36,326	36,326
	Deputy Director-General (1,500)	1	1	18,000	19,500	19,200	19,200	19,200	19,200	17,304	17,304
	Additional Assistant Director (General, Indian Medical Service (1,250)	1	1	15,000	3,800	15,000	15,000	15,000	15,000	14,074	14,074
	Temporary Attached Officer			1,550	1,650	...	...	...	...	...	...
	Exchange Compensation Allowance			...	610	2,700	2,700	2,700	2,700	3,588	3,588
	Chief Superintendent (500—650)	1	1	7,530	7,200	7,200	7,200	7,200	7,200	7,200	7,200
	Assistant Director-General of Stores (900)	1	1	10,800	10,530	9,000	9,000	9,000	9,000	8,503	8,503
	Probable Savings			15,000							
Establishment—	Superintendent (150)	1	1	5,400	73,880	5,400	88,460	5,400	88,460	21,073	21,073
	Do. (100), (350), (300), (250).	4	4	15,600	21,000	15,600	15,600	15,600	15,600	39,292	39,292
	Clerks, 3 (200), 5 (150), 8 (100), 9 (75), 4 (50) +	29	29	30,800	39,000	36,400	36,400	36,400	36,400	2,100	2,100
	Stenographer, (150—10—300)	1	1	1,800	2,100	2,100	2,100	2,100	2,100	3,475	3,475
	Assistant Stenographer (75-5-125)	1	1	1,020	1,000	960	960	960	960	7,186	7,186
	Servants, 5 (10—24), 2 (12—15), 5 (10), 14 (9), 2 (8)	28	28	3,710	3,400	3,400	3,400	3,400	3,400	400	400
	Temporary Establishment			13,080	11,000	7,680	7,680	7,680	7,680	73,526	73,526
	Charges for preparing Alphabetical Index			200	200	200	200	200	200		
Allowances—	Travelling Allowance			9,500	9,000	13,000	13,000	13,000	13,000	8,949	8,949
	Hill Journey Allowance			8,000	8,500	8,000	8,000	8,000	8,000	8,748	8,748
	Fuel Allowance			...	...	...	...	...	...	2,779	2,779
	Grain Compensation Allowance			500	600	500	500	500	500	228	228
	House rent and other allowances			3,620	3,500	3,550	3,550	3,550	3,550	...	...
Supplies and Services.	Maps and Plates for reports and memoirs			400	400	400	400	400	400	20,699	20,699
Contingencies—	Subscription to Newspapers			600	600	700	700	700	700	450	450
	Liveries to Peons			600	400	550	550	550	550	465	465
	Country Stationery			80	60	60	60	60	60	61	61
	Carriage of Stationery			...	...	...	...	...	...	14	14
	Service Postage and Telegram Charges			7,000	7,000	9,000	9,000	9,000	9,000	7,081	7,081
	Purchase and Repair of Furniture			1,200	1,200	1,000	1,000	1,000	1,000	1,270	1,270
	Purchase of Books and Publications			800	800	500	500	500	500	287	287
	Hill Journey Charges			1,600	1,600	1,800	1,800	1,800	1,800	1,606	1,606
	Telephone Charges			2,500	2,500	2,000	2,000	2,000	2,000	410	410
	Miscellaneous			1,200	1,200	1,400	1,400	1,400	1,400	1,105	1,105
	Mental Charges			560	400	880	880	880	880	400	400
	Grain Compensation Allowance to menials			70	15,710	70	15,380	50	17,440	22	18,121
	Deduct—Amount recoverable from the Indian Research Fund Association				1,000		1,000		1,000	...	...
	Deduct—40 per cent. of Establishment charges transferred to Sanitary Commissioner				43,300		41,590		41,370	40,195	40,195
	For rounding								80		
	Total Superintendence				1,44,520		1,51,150		1,59,400		1,54,746

DETAILED ACCOUNT NO. 24A a.—MEDICAL.—MEDICAL ESTABLISHMENT—contd.

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—			District Medical Officers.								
	7	7	Civil Surgeons 1 (1,450 + C. A. 250), (1,350 + L. A. 100), 1 (1,350), 2 (750), (1,450 + L. A. 250) (a) (1,200)	1,00,800		91,880		1,05,600		90,902	
	9	9	Assistant Surgeons, 4 (150), 1 (200 + S. A. (50), 1 (100), 1 (300), 1 (300 + L. A. 50), 1 (250)	22,200		23,380		20,400		19,701	
			Local Allowance to Civil and Assistant Surgeons, 2 (50), (250) (150)	6,000		6,000		6,000		4,530	
			Allowance to Health Officer Municipal Committee to work as Civil Surgeon, Notified Area (100)	1,300		1,000		1,200		429	
			Allowance to Regimental Officers for Civil duty [Ajmer (30), Indore 2 (30)]	1,080		990		1,080		1,050	
			Exchange Compensation Allowance	...		960		2,880		3,709	
			Deduct contribution towards pay of Assistant Surgeon recoverable from Delhi Municipality at 360 per mensem	4,320		4,320		4,320		...	
			Probable savings	13,800		...		9,000		...	
					1,19,160		1,10,390		1,23,840		1,20,321
Establishment—	2	2	Sub-Assistant Surgeons, 2 (40)	960		100		960		55	
			Contribution towards pay of Civil Surgeon's Clerk (Delhi)	180		180		180		180	
	9	11	Clerks, 1 (60—100) 1 (30—40), 1 (35) 1 (25), 2 (20), 1 (40—70), (40) (35—40) (55) (30)	5,530		4,530		4,630		4,594	
	14	14	Servants (12), (11), 5 (10), 2 (8), 5 (7) + temporary increase of pay 120 per annum	1,000		1,640		1,480		1,429	
			Temporary Establishment	240		120		...		120	
			Allowance to medical practitioner for attending clerks of the Deputy Accountant General Post Office Delhi	...		...		...		186	
			Compounders and Dressers	...		...		...		18	
Allowance—					8,510		6,570		7,250		6,582
			Hill Journey allowance	500		300		250		212	
			Travelling Allowance	3,870		2,130		3,870		2,308	
			Conveyance Allowance	...		...		...		280	
			Compensation for dearthness of Food	240		270		280		134	
			House rent and other Allowances	440		450		300		...	
			Plague allowance	...		...		20		...	
Supplies and Services—					5,050		3,150		4,720		2,934
			Purchase and repair of tents	50		...		50		...	
			English medicine supplied by Military Department	200		200		200		...	
					250		200		250		...
Contingencies—											
			Tour charges	...		...		...		259	
			Purchase of Books	120		80		110		30	
			Liveries and Warm Clothing	40		30		50		14	
			Purchase and Repair of Furniture	50		...		50		199	
			Stationery and Printing Charges	60		20		60		33	
			Commission on sale of medicine	10		10		10		—175	
			Services Postage and Telegram Charges	860		680		810		670	
			Hot Weather Charges	150		150		150		53	
			Rent of Telephone	1,200		1,200		1,050		3,712	
			Miscellaneous	2,780		1,420		2,830		108	
			Menial charges	...		80		...		...
			Grain Compensation Allowance to menials	...	5,270	10	3,630	5,120	7	4,910	
			Total District Medical Officers		1,38,240		1,32,940		1,41,180		1,34,747
Establishment—			Reserve Medical Subordinates.								
	3	3	Hospital Assistants 1 (65), 1 (45), 1 (30)	1,880		1,040		1,630		855	
	5	5	Medical Pupils (10)	600		420		600		872	
					2,280		1,460		2,280		727
Allowances—											
			Grain Compensation Allowance	...		20		...		8	
			Travelling Allowance	100		80		100		27	
					100		100		100		85
			Total Reserve Medical Subordinates		2,380		1,560		2,380		762

(a) Also Jail Allowance (150) and College Allowance (50) to Civil Surgeon, Ajmer (pages 71 and 87); and Jail Allowance (50) each to Civil Surgeons, Baluchistan and Coorg (page 71).

DETAILED ACCOUNT NO. 21A a.—MEDICAL—MEDICAL ESTABLISHMENT—*contd.*

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial Serologist and his Establishment.											
Salaries—	1	1	Imperial Serologist (1,650) + L. A. (300)	23,400		23,410		23,400		23,400	
		1	Assistant Serologist (100—300) and L. A. (100—150)	4,600		4,570		..		3,994	
	1	1	Civil Assistant Surgeon (100—300) grade pay + L. A. 100 . . . . .	...		..		3,930		...	
			Exchange Compensation Allowance . . . . .	...		160		500		1,038	
					23,060		23,140		27,890		28,432
	2	2	Laboratory Assistants (40—2—60)	1,130				1,080			
	2	2	Clerks, 2 (30—2—40)	810		...		790			
	7	7	Peons (9)	760				760			
Allowances—					2,730		2,630		2,630		2,393
			Compensation for dearness of provision	80		...		80		17	
			Travelling Allowance	50		50		...		34	
Contingencies—					130		50		80		51
			Inveries to peons	100		100		100			
			Country stationery	150		50		150			
			Postage and Telegram Charges	1,300		650		650			
			Purchase and repair of furniture	100		...		100			
			Purchase of books and publications	150		100		150			
			Hill Journey Charges . . . . .					...
			Telephone Charges	150		150		150			
			Carriage of Stationery	10		...		10			
			Menial Charges	200		50		100			
			Grain Compensation Allowance to menials . . . . .	...		10		...			
			Laboratory Contingencies	3,800		3,800		3,200			
			Miscellaneous	700		1,000		500		5,110	
			Deduct—Probable Savings			6,060		6,510		710	
	Total Imperial Serologist					37,590		37,330		35,000		34,807

DETAILED ACCOUNT NO. 24A b.—MEDICAL.—HOSPITALS AND DISPENSARIES.

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	6	7									
Salaries—			Allowance to Surgeon, 1 (400), 1 (250) (a), 2 (100) (b), 2 (50) Assistant Surgeons 2 (350), 2 (125—170), 1 (150 + L. A. 60 + C. A. 80), (200) + L. A. (40) for 6 months) 100 + L. A. 60 for 6 mth) Teaching allowance 1 (50)	11,400		12,590		10,500		9,118	
	7	7	Deduct—Probable savings	720	30,810	...	29,880	720		14,922	24,040
Establishment—			Civil Apothecary (75 + L. A. 20 + C. A. 80)	1,500		1,500		1,500	30,000	1,514	
	1	1	Charge Nurses (75)	900		...		...		...
	15	13	Nurses, 1 (30), 3 (15), 1 (20), 1 (70), 1 (80), 6 (60)	7,260		2,660		7,980		...	
	4	4	Allowance to Sisters of Charity, 1 (50), 2 (40), 1 (25)	1,860		5,900		1,860		5,580	
	1	1	Clerk (20)	240		250		240		...	
	1	1	Nursing Superintendent (175-15-250)	2,640		2,370		2,460		2,202	
	3	3	Nursing sisters 3 (100)	3,600		5,400		3,800		5,360	
	67	66	Sub-Assistant Surgeons, 1 (80), 3 (70), 4 (65), 16 (60) (c), 12 (50), 9 (45), 2 (75), 6 (30), 8 (55) + allowance 1 (25), 5 (10), + 4 (15) per mensem and 1 (20) for 6 months .	45,360		36,040		44,610		36,246	
			Indian Nurses and midwife . . . . .	...		...		...		3,608	
	1	1	Electrical Mechanic Bangalore (60-3-75)	830		790		790		745	
	1	1	Home Sister Bangalore (85)	1,020		...		...		...
	39	39	Compounders, etc., 5 (25), 7 (20), 1 (18), 2 (16), 12 (15), 3 (12), 1 (7), 3 (8) 4 (6), (17) and temporary increase of pay 170 per annum .	7,410		6,810		7,060		6,408	
	12	12	Pupil Nurses, etc., 6 (15) 3 (20), 3 (25)	2,700		2,710		2,700		1,775	
	2	2	Medical Pupils (10) (8)	220		220		220		200	
	54	49	Servants, 2 (15) 10 (12), 3 (11½), 5 (11), 10 (10), 8 (9), 6 (8), 5 (7), and temporary increase of pay 960 p.a.	6,900		6,750		6,200		13,626	
	2	2	Hospital Purveyor and Clerk (80—80), (40-50)	1,490		1,440		1,410		1,771	
			Allowance to servants	710		500		700		568	
			Allowance to Sub-Assistant Surgeons, 1 (30), 1 (20), 3 (15), 6 (10) 15 (5), Allee. to Mily. Sub-Assstt Surge. 4 (10), (10) for 6 months	2,760		1,490		1,740		1,377	
			Zariat Dispensary Establt. (Boarding and Lodging and Ration allowance to Nurses	510		409		540		356	
			Lump provision for revision of pay of compounders	190		140		150		82	
			Payment to Lady Minto's Indian Association on account of the pay of Nurses	12,620		9,420		7,120		7,118	
			War allowance	150		...		...		...
			Deduct—Probable savings	7,400		6,500		6,680		5,692	
			Travelling Allowance	500		...		7,000		...	
Allowances—			Clothing Allee. to Hospital Asstt.	7,000	1,01,800	...	91,190	...	90,570	...	94,218
			Language Allowance	4,650		2,750		5,150		2,419	
			House-rent and other Allowances . . . . .	...		...		...		27	
			Compensation for dearness of Food	...		...		...		370	
			Hill Journey Allowance	3,170		1,850		3,120		770	
			Conveyance Allowance	3,300		2,530		2,440		2,020	
				400		400		400		383	
				...		...		...		585	
Supplies and Services—			Petty Construction and repairs . . . . .	...	11,520	...	7,580	1,200	11,110	...	6,574
			Telephone charges . . . . .	...		...		800		...	
			Bedding and Clothing	800		800		800		...	
			Cost of Medicines	700		450		700		628	
			Diet of Patients	64,280		72,750		53,830		66,491	
			Lighting charges	59,580		40,720		37,100		39,446	
			English medicine supplied by Military Department . . . . .	...		...		...		...
Contingencies—			Purchase and repair of tents . . . . .	...		...		...		4,657	
			Furniture and fittings . . . . .	...	1,25,340	...	1,14,720	...	93,630	8	1,11,230
			Printing and stationery charges	240		60		90		118	
			Tour charges	350		50		350		84	
			Liveries	10		...		10		212	
			Hot Weather charges	640		540		640		731	
			Medical Hospital contingencies	1,090		1,780		1,090		688	
			Service Postage and Tele. charges	930		1,150		930		1,186	
			Warm clothing	3,220		3,220		3,220		3,043	
			Purchase of furniture	7,080		6,490		4,980		5,409	
			Rents, Rates, and Taxes	900		880		900		882	
			Purchase of Books	170		170		320		203	
			Miscellaneous	18,050		18,080		15,320		19,418	
			Menial charges	15,790		15,190		15,580		7,517	
			Maintenance of Electric Apparatus	1,500		...		1,500		587	
			Telephone charges . . . . .	...		...		...		600	
			Grain compensation allowance to menials	300	50,270	300	48,600	...	44,910	270	40,989
			Carried over . . . . .	...	3,19,770	...	2,91,920	...	2,70,820	...	2,77,051

(a) Drawn by Agency Surgeon, Indore.

(b) Pay in Military Estimate.

Drawn also for Allowance 4 (100) and Police Allowance 5 (100) and 1 (50) ...

DETAILED ACCOUNT No. 24Ae.—MEDICAL.—X-RAYS INSTITUTE.

	Numbers			Budget Estimate, 1919-20		Revised Estimate, 1918-19.		Budget Estimate, 1918-19		Accounts, 1917-18.	
	1918-19	1919-20		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	1	1	Superintendent (1,250—1,400)	16,500		17,000		16,070		16,017	
			Exchange Compensation Allowance	..		170		450		509	
	3	3	Military Assistant Surgeons (350 + Allowance 150) 1 (150 + Allowance 75), (150)	10,500		8,720		10,320		8,845	
			Deduct—Probable Savings	1,500							
					25,500		26,190		26,810		25,701
Establishment—	1	1	Electrician (100—500)	4,500		1,200		1,200		4,359	
	1	1	Military Sub-Assistant Surgeon (110 + Allowance 30)	1,680		1,640		1,680		1,867	
	1	1	Clerk (70—100)	810		720		720		720	
	19	19	Servants, 1 (30), 1 (25), 6 (20—30), 1 (22—30), 2 (10), 4 (8), 2 (9), 1 (15—25), (14—20)	3,920		3,850		3,870		3,880	
	10	10	Mule Establishment (20), 9 (10)	1,320		1,320		1,320		1,330	
	4	4	Orderlies and Chaprains, 2 (12), 2 (10)	580		580		580		528	
			Temporary Establishment	2,710		1,710					
					15,800		13,970		12,820		12,643
Allowances—			House Rent and other allowances	1,500		1,000		1,280		910	
			Travelling Allowance	2,000		1,500		2,000		1,228	
					3,500		2,500		3,260		2,138
Supplies and Services—			Cost of Medicines	200				200			
			Charges for working Dynamo	1,250		1,800		1,250		1,648	
			Purchase of new parts etc., for Apparatus	2,200		2,000		2,200		1,041	
			Purchase of Workshop Materials	1,800		2,000		1,800		2,194	
			" " Chemicals	3,000		33,000		3,000		11,859	
			Electrical Plant, etc.	1,000		1,000		1,000		977	
			Water-supply	2,100		2,100		2,100		2,100	
			Freight on European Stores	6,900		7,000		6,900		12,656	
			Construction and Repair of Accumulators	1,500		1,500		1,600		1,495	
					19,050		50,400		19,950		34,000
Contingencies—			Menial Charges	660		600		660		660	
			Liveries and Warm Clothing	90		50		90		90	
			Service Postage and telegram Charges	770		750		770		602	
			Purchase and Repair of Furniture	100		150		100		136	
			Purchase of Books	150		150		150		142	
			Hot and Cold-weather Charges	300		300		300		296	
			Rents, Rates, and Taxes	240		220		220		228	
			Upkeep of Compound	620		620		620		624	
			Miscellaneous	6,000		6,500		4,800		5,943	
			Rent of Telephone line	160		130		160		135	
			Grain Compensation allowance to menials	...		60				22	
					9,090		9,580		7,670		8,873
Special Charges—			Feed and Keep of Mules and Bullocks								
			Maintenance of Saddlery for Mules and Bullocks	5,500		6,000		4,980		5,678	
			Feed and Keep of transport animals and Maintenance of the Saddlery								
			Charges in connection with repair of X-Ray Apparatus	2,500		2,000		3,090		2,201	
					8,000		8,000		8,020		7,879
			For rounding		40		10		40		
			Total		81,800		1,10,900		78,100		91,284

24B.—SANITATION.									
				Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.	
					Rs.	Rs.	Rs.	Rs.	
<i>IMPERIAL.</i>									
Sanitation and Vaccination Establishment				24 B a.	1,00,500	92,500	97,300	80,089	
Grants for sanitary purposes				24 B b.	11,45,600	6,13,500	6,26,000	3,88,201	
Expenses in connection with bubonic plague, malaria and epidemics				24 B c.	50,500	57,000	44,300	50,647	
Bacteriological Laboratories and Pasteur Vaccine Institutes				24 B d.	3,03,300	2,80,800	1,87,300	2,45,049	
Reserve at the disposal of the Education Department.					8,17,000	4,000	8,08,000		
Refunds					3,000	3,000	3,000	2,524	
					24,19,900	10,50,900	17,65,900		
For rounding					100	200	100		
Total					24,20,000	10,51,000	17,66,000	7,66,510	

DETAILED ACCOUNT No. 21Ba — SANITATION.—SANITATION AND VACCINATION ESTABLISHMENT.											
				Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>SUMMARY.</i>											
Sanitary Commissioner (Presidency)				93,020		85,460		90,380		73,122	
Vaccination (Districts)				7,190		7,020		6,900		6,967	
					1,00,510		92,480		97,280		
For rounding					10		20		20		
Total					1,00,500		92,500		97,300		80,089

		numbers										
		1918-19.	1919-20.									
<i>DETAILS.</i>												
Sanitary Commissioner. (Presidency.)												
Salaries—	1	1	Sanitary Commissioner (2,000—5,500)	25,020		23,550		21,000		11,464		
	1	1	Assistant Director-General, I. M. S. (900) + S. S. (500) (Sanitary) Exchange Compensation Allowance	16,800		13,100		15,000		12,003		
						220		1,110		1,264		
					41,820		36,670		40,110		24,731	
Allowances—	Travelling Allowance				8,000		7,000		9,000		8,196	
Contingencies—	Add—40 per cent. of the charges on account of Establishment, etc., transferred from Director General, Indian Medical Service				43,200		41,590		41,270		40,195	
Total Sanitary Commissioner (Presidency)					93,020		85,460		90,380		73,122	
Vaccination (Districts).												
Establishment—	1	1	Native Superintendent (30—40)	360		320		360		288		
	1	1	Vaccine Inspector (40—50)	520		500		500		488		
	15	15	Vaccinators, 5 (40), 2 (30), 1 (18), 1 (15—20), 1 (10), 5 (Rs. 10 for 7 months and Rs. 6 for 5 months), Bicycle allowance 2 (10) + duty allowance 1 (10)	4,560		4,380		4,440		4,008		
	1	1	Servant (8)	100		100		100		96		
			Wai allowance	120		...						
					5,600		5,250		5,400		4,880	
Allowance—	Compensation for Dearness of Food				170		140		190		151	
	Travelling Allowance				610		580		570		667	
	Byke allowance to Vaccinators											
					780		720		760		818	
Supply and Services—	Petty construction and repairs											
Contingencies—	Miscellaneous				1,040		1,060					
	Warm clothing				10		...		700		1,269	
Total Vaccination (Districts)					7,490		7,020		6,900		6,967	

DETAILED ACCOUNT NO. 21Bc.—SANITATION.—GRANTS FOR SANITARY PURPOSES.

SUMMARY.	Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Drainage in Mercara . . . . .	...		5,500		...		...
Grant for sanitary purposes (Coorg) . . . . .	...		...		...		23,000	
Grants to Indian Research Fund	5,00,000		5,00,000		5,00,000		1,50,000	
Grants for Sanitary Works, Bangalore	10,000		10,000		50,000		3,686	
Grants to Local Funds for Sanitary purposes (Delhi)	55,000		59,400		59,400		1,05,065	
Grants for Sanitary and General Improvement of the Residency Bazar, Hyderabad	10,000		10,000		10,000		10,000	
Grant for Sanitary improvement Delhi . . . . .	...		...		...		...
Contribution to Local bodies for vaccination charges	550		550		550		550	
Grants to St. John's Ambulance Association	5,000		5,000		5,000		5,000	
Lump Provision for public health funds	5,00,000		...		...		...
Grant to Joint War Committee . . . . .	...		...		1,000		...	
Grants to Victoria Memorial Scholarship Fund, Delhi . . . . .	...		23,000		...		...
Lump Provision	65,000		...		...		...
		11,45,550		6,13,450		6,26,950		
		50		50		50		
For rounding		11,45,600		6,13,500		6,26,000		3,56,201

DETAILED ACCOUNT NO. 24Bc.—SANITATION.—EXPENSES IN CONNECTION WITH BUBONIC PLAGUE, ETC

	Numbers.		DETAILS	Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	...	5	Medical Officers 1 (250), 1 (500), 1 (242), 2 (333)	19,600	...	22,030	...	19,190	...	5,506	...
			Exchange compensation allowances . . . . .	...	19,600	...	22,030	...	19,190	71	5,563
Establishment—	5	5	Temporary Clerks 1 (30), 2 (20), 1 (15), 1 (10)	1,140	...	300	...	1,110	...	80	...
	4	5	Sub-Assist Surgeons and Compounders (100), (60) [30 + (0-12-0 per day)] (13), (55)	3,370	...	6,000	...	2,560	...	8,188	...
	1	1	Nurse (50)	600	...	500	...	600	...	6,192	...
	3	3	Servants, 2 (9), 1 (7)	300	...	350	...	300	...	6,654	...
			Other temporary establishment	5,400	...	...	...	5,100	...	257	...
			Allowance to Assistant Surgeon . . . . .	...	...	200	...	...	...	...	...
	...	1	Dresser (15)	150	...	...	...	...	...	...	...
			War allowance	30	...	...	...	...	...	...	...
Allowances—			Travelling Allowance	2,700	11,020	2,500	7,350	2,700	10,020	2,808	21,371
			Conveyance Allowance . . . . .	...	...	...	...	...	...	14	...
			Plague Allowance	370	...	850	...	370	...	1,855	...
			Compensation for Dearness of Provision	540	...	770	...	400	...	709	...
			Concessionary accommodation allowance . . . . .	...	...	7,000	...	...	...	394	...
			House rent and other allowances	190	...	...	...	...	...	...	...
Supplies and Services—			Rewards—Delhi	600	3,800	...	11,420	600	3,530	...	5,835
			Carriage of instruments	200	...	200	...	200	...	260	...
			Repair of Tents	50	...	20	...	50	...	13	...
			Cost of Serum	150	...	70	...	150	...	...	...
			Cost of Medicines, etc.	5,420	...	4,850	...	5,120	...	3,709	...
			Cost of disinfection (fluid) . . . . .	...	...	...	...	...	...	302	...
			Diet of Patient . . . . .	...	...	...	...	...	...	152	...
Contingencies—			Medicine, etc	200	6,420	...	5,140	...	0,120	...	4,415
			Lighting charges . . . . .	...	...	...	...	...	...	15	...
			Stationery and printing charges	20	...	20	...	20	...	14	...
			Rent, Rates, and Taxes	600	...	120	...	120	...	178	...
			Telephone charges	540	...	...	...	...	...	1,431	...
			Menial charges	5,000	...	...	...	...	...	...	...
			Service Postage and Telegram Charges	480	...	80	...	80	...	100	...
			Miscellaneous	7,800	...	12,100	...	18,960	...	9,551	...
			Clothing charges . . . . .	...	...	...	...	...	...	867	...
			Lump provision for N. I. S. R.	1,000	14,700	900	12,320	2,000	14,180	...	11,650
			Lump provision for Indore	1,500	...	1,000	...	1,500	...	...	...
			Lump provision and charges for Coorg	1,000	...	1,000	...	1,000	...	138	...
			Contribution for re-roofing Plague Camp (Baluchistan)	2,000	...	...	...	2,000	...	...	...
			Lump provision for Charges on account of Local Fund (Baluchistan)	14,000	...	...	...	14,000	...	...	...
			Grants-in-aid to local bodies, Delhi	2,000	...	2,800	...	2,000	...	2,750	2,888
			Cost of moiety of Plague Preventive measure at Abu . . . . .	...	21,500	...	5,700	...	22,500	...	...
			Total . . . . .	...	77,100	...	63,960	...	75,740	...	51,778
			Deduct—Amount recoverable from Local Fund	18,400	...	7,000	...	16,000	...	1,131	...
			Deduct—Amount recovered from Bangalore Municipality on account of Plague charges	6,970	...	...	...	6,940	...	...	...
			Probable savings	1,200	26,570	7,000	...	8,530	...	...	1,121
				...	50,580	...	56,960	...	44,270	...	...
			For rounding . . . . .	...	30	...	40	...	30	...	...
			Total expenses in connection with the Bubonic Plague . . . . .	...	50,600	...	57,000	...	44,300	...	50,647

DETAILED ACCOUNT No. 24Bd.—SANITATION—BACTERIOLOGICAL LABORATORIES, PASTEUR VAC

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estim 1918-19	
	1918-19	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	R
Central Research Institute									
Salaries—	1	1	Director (1,500) .	18,000		13,800		13,800	
	3	3	Assistant Director, (1,150), 1 (1,050) - 1,150), 1 (700) .	35,500		33,800		33,800	
	1	1	Military Assistant Surgeon (200+ Allowance 150) .	1,200		2,000		2,700	
			Exchange Compensation Allowance	..		350		1,100	
					57,700		50,910		51
Establishment—	12	12	Clerks, (100—25), (50—100), 5 (30—50), 2 (25—40) .	7,300		7,000		8,320	
	1	1	Assistant for Engine and Cold Storage Apparatus (35—16) .	540		510		510	
	1	1	Sub-Assistant Surgeon .	590		360		550	
	2	2	Laboratory Assistant, 2 (25—40) .	3,210		3,150		3,310	
	14	14	Servants, 3 (20—25), 5 (15—25), 2 (15—20), 2 (12), 2 (10—15) .	10,500		10,000		1,000	
			Probable savings .		22,370		21,540		11
Allowances—			Travelling Allowance .	1,000		900		3,000	
			H R and other Allowances .	1,000		500		1,500	
			Compensation for Dearness of Food	770		1,600		...	
				2,770		3,000			
Supplies and Services—			Purchase of Serum Bottles and Boxes	60,000		50,000		30,000	
			Purchase of Chemical, Dye, Oil, Coal, etc. .	35,000		32,000		10,000	
			Repair and Renewal of Apparatus .	60,000		68,000		30,000	
				1,55,000		1,40,000			7
Contingencies—			Rent on Telephone Line .	150		130		150	
			Liveries .	350		370		350	
			Purchase and Repair of Furniture .	500		400		500	
			Purchase of Books, etc. .	2,200		1,700		1,500	
			Postage and Telegram Charges .	5,000		4,000		1,500	
			Rents, Rates and Taxes .	800		600		800	
			Hot and Cold Weather Charges .	370		300		370	
			Miscellaneous .	40,000		13,000		25,000	
			Menial charges .	6,440		5,800		5,230	
			G. C. Allowance to Menials .	230		1,100		450	
					58,010		57,400		3
Special Charges—			Expenses in connection with free supply of Tubercle Vaccine to Army .	100		100		100	
			Purchase, Upkeep, and Feed of Animals .	7,500		7,800		7,500	
					7,600		7,900		
Investigations—			Malaria Class at Amritsar .						
			Malaria Class at Delhi .						
				1,820		...			1,8
			For rounding .				50		
			Total .		8,08,300		2,80,800		1,8

25.—POLITICAL.

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL</i>					
Political Agents	25A	0,36,000	27,40,300	27,62,700	25,74,452
Watch and Ward Trans-frontier (N.-W. F.)	25B	10,73,700	16,25,700	16,98,200	15,55,158
Charges on Tibet Frontier	25C	2,19,300	2,08,300	2,07,400	2,41,031
Charges for Diplomatic and Consular services in Persia	25D	14,35,400	15,18,500	17,79,800	16,72,262
Political Subsidies	25E	24,48,400	1,24,78,200	24,48,400	28,36,400
Entertainment of Envoys and Chiefs		38,700	35,300	35,600	39,910
Durbar Presents and Allowances to Vakeels, etc.	25F	47,000	39,800	43,600	35,016
Refugees and State Prisoners	25G	17,000	18,200	17,000	16,138
Special Political Expenditure		37,00,000	63,25,000	88,20,000	1,87,500
Lighting and buoying of the Persian Gulf		1,03,000	1,03,000	99,000	1,06,566
Charges for organising Imperial Service Troops	25H	2,90,300	2,90,100	3,04,700	2,87,194
Miscellaneous	25 I	3,70,700	3,58,400	3,95,500	3,68,955
		1,33,84,500	2,57,40,800	1,86,11,900	
		6,500	200	1,000	
Lump alteration and for rounding					
TOTAL		1,33,78,000	2,57,41,000	1,86,10,000	99,20,582

DETAILED ACCOUNT NO. 25A.—POLITICAL—POLITICAL AGENTS.

	Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>SUMMARY.</i>								
Salaries	14,90,350		14,51,500		14,02,680		14,09,934	
Establishment	7,33,350		6,00,000		6,11,210		5,86,250	
Allowances	1,85,380		1,93,140		1,77,690		1,76,284	
Supplies and Services	2,95,380		2,58,100		2,24,240		1,79,551	
Contingencies	3,65,010		3,11,310		3,34,820		3,11,452	
Charges on Account of the Superintendent of Political Pensions and Agent to the Governor General under Act XIX of 1887	3,560		3,560		3,560		3,823	
Compensation for Appreciation of dollars . . . . .	...		12,000		...		...
Officers on Training in other Provinces	21,000		...		21,000		...	
Charges in connection with the visit of His Excellency the Viceroy . . . . .	...		...		...		9,499	
Trade Commission Persian Gulf . . . . .	...		...		...		11,772	
Compensation to Shiraz Escort . . . . .	...		...		...		16,500	
Lump provision for inspection of pilgrim ships at Muscat and Bushire	720		...		810		...	
Lump provision for the additional Assistant Political Agent for Jhalawar and Las Bela and his Establishment	41,000		...		41,000		...	
<i>Deduct—Probable Savings</i>	21,600		...		31,600		...	
Less—Recoveries and Contributions	81,14,750		28,29,760		28,75,900		27,05,071	
	78,730		1,01,440		1,13,870		1,30,619	
Lump addition and for rounding		30,86,020		27,28,320		27,02,090		25,74,452
		20		11,980		10		...
Total		80,80,000		27,40,300		27,62,700		25,74,452

DETAILED ACCOUNT NO. 25A — POLITICAL—POLITICAL AGENTS—*contd.*

Salaries—	Numbers.		DETAILS.	Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Agent to the Governor General, Baluchistan (1,000)* + (S. A. 500)	52,080		52,080		52,080		1,58,695	
	1	1	Do., Indore (1,000)* + (S. A. 250)	19,000		40,080		49,040			
	1	1	Do., Rajputana (4,000) + S. A. 250	51,000		51,000		51,000			
	1	..	Assistant Agent to the Governor General, Rajputana, and Political Officer, Bundi (2,250—2,350)	...		...		27,420		80,641	
	2	2	Assistant Agents to the Governor General, Rajputana (2,150— 2,150) (1,050—1,150)*	33,330		29,800		26,710			
	2	2	Do., Indore (2,350—2,100)* (600)	34,170		25,000		34,110			
	2	2	Assistant Agents, Governor General, Baluchistan, (1,250—1,350) + D. A. (100) (650—700)	35,720		30,100		30,320		7,500	
	1	1	Extra Assistant Agent to the Governor General, Indore (100— 600)	5,070		6,600		7,200			
	1	1	Resident, Gwalior (2,100 + L. A. 150)*	29,300		29,390		29,180			
	1	1	Do., Hyderabad (4,000)* + S. A. 1,000	59,090		59,090		58,090		3,22,583	
	1	1	Do., Mysore (1,000)* + (S. A. 500)	52,000		52,090		52,080			
	1	1	Do., Nepal (2,750)	33,000		33,000		33,000			
	1	1	Do., Mysore (2,400) + S. A. 100	30,000		30,000		30,000		76,211	
	1	1	Do., Turkish Arabia (2,750)	33,000		33,000		33,000			
	1	1	Do., Baluchistan (2,750)	33,000		33,000		33,000			
	1	1	Do., Baroda (2,750)*	31,600		38,000		33,000		4,12,921	
	2	2	Do., Mysore and Western Rajputana States (2,100), L. A. 150), (2,100)*	57,030		65,850		58,250			
	2	2	Assistant Residents, Baroda 1 (750)* 1 (1,050—1,150) + P. A. (100)	23,590		19,100		32,400			
	2	2	Do do, Hyderabad (1,900—1,950), (900—1,050)*	32,350		28,790		30,000		76,464	
	1	1	Do do, Mysore (1,750—1,950)	22,570		21,370		21,370			
	1	1	Do Turkish Arabia (137-8) (a)	2,630		..		2,630			
	1	1	Pol. Agent, Baluchistan (700) + L. A. 200 + S. A. 100) + (S. A. 200)	14,400		12,000		11,400		15,000	
	6	6	Political Agents, Baluchistan, (2,400), 1 (2,150—2,250), (2,050— 2,150)*, (1,650—1,750), 2 (1,850— 1,950), + D. A. 1 (150) + D. A. (300) + D. A. 2 (200)	1,54,600		1,57,970		1,54,110			
	1	1	Pol. Agent, Bhopal (2,100)	28,900		28,100		28,800			
	3	3	Do., Indore 1 (2,400), (2,150— 2,250) (2,100—2,150)	80,580		68,150		78,230		70,464	
	1	1	Do., Muskat (1,850—1,950), + L. A. 300 + S. A. 100	28,000		26,800		26,800			
	1	1	Do., Nowgong (2,250—2,400)	29,800		27,560		27,560			
	3	4	Do., Rajputana, 2 (2,400), (1,250— 1,350), (2,350—2,400) + L. A. (200)	1,03,330		90,420		73,790		68,196	
	5	5	Assistant Political Agents, Baluchis- tan (1,550—1,650), (850—950 (750—850), 2 (900) + P. A. (100)	61,010		56,080		64,300			
	1	1	Do., Nowgong Bd (1,250—1,350)*	15,150		10,000		10,010			
	1	1	Do., Rajputana (500—600)	7,170		7,150		10,900		15,000	
	1	1	British Agent, Kabul (1,250) + P. A. (250)	18,100		17,140		15,000			
	14	14	Extra-Assistant Commissioners, and Native Assistant, Baluchistan (650 + P. A. 150), (550), 5 (350), 4 (300), 3 (450) P. A. (100), (50)	70,080		72,140		67,800			
			Carried over	13,04,690		12,26,040		12,96,230		12,18,211	

(a) Money payable by Home Government.

DETAILED ACCOUNT NO. 25A.—POLITICAL—POLITICAL AGENTS—*contd.*

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries—contd.</i>	3	3	Brought forward	13,04,690		12,20,040		12,90,230		12,18,211	
			Vice-Consuls, Hodeida, Jeddah (3: 2½-462½), (400 + L. A. 50) Turkish Arabia (200 + P. A. 100 + S. A. 50)	15,150		...		15,150		...	
	1	2	Attache, Rajputana (100) (250-350)	8,320		5,360		4,800		3,240	
	17	17	Surgeons (a)	2,20,500		1,11,050		2,14,900		1,09,953	
	5	5	Allowance to Surgeons (b)	0,000		5,760		0,000		6,621	
	1	1	Assistant Surgeon (Baluchistan) (100 + L. A. 25 + Conveyance Allowance (30)	1,800		300		1,800			
	1	1	Asst. Surgn., Hyderabad (350 + staff allowance 30 + L. A. 25)	4,800		370		4,800		6,277	
	1	1	Do., Bahien (150 + L. A. 150)	3,600		3,520		3,600			
	1	1	Treasury Officer, Baluchistan, (150)	5,400		3,400		5,400			
	1	1	Extra Assistant Resident, Hyderabad (500 + L. A. 50)	0,000		7,800		7,200		12,453	
	2	3	Allowance to Treasury officer	2,280		2,280		1,300			
			Allowance to Political Officers, Goona (100)	1,200		1,300		1,200		1,208	
			Exchange Compensation Allowance			3,170		17,320		16,781	
			Personal Assistant, Hyderabad (500)	0,000		5,370		0,000		6,208	
	..	1	Do. (A. G. G. Indore 150 for 2 months).	300		1,800		...		...
	1	1	Bahrain (250—10—300)					3,000			
	1	1	Indian Assistant, Baroda (250—350 + F. S. A. 100)	7,020		13,720		4,080		8,000	
	1	...	Indian Assistant, Indore (250—350)	27,650		57,290		3,280			
			Officer on special duty					25,800		12,820	
			Asst. Agent to the Governor General at Agar (Indore) (100)	1,200		1,200		1,200		1,042	
			Allowance to Cantonment Magistrate for treasury work	...		...		...		940	
			Payment to Officers of other Provinces	...		...		..		1,460	
			Charges in connection with Extra-Assistant Commissioner's Office, Sialkhan			..				4,120	
			Deduct—Probable Savings	1,33,240				1,36,290			
			Total Salaries	14,90,350		14,51,590		14,92,630		14,09,084	
<i>Establishment—</i>			Establishment.								
	1	1	Indian Agent (200—300)	3,000		...		3,000		...	
	1	1	Treasurer (150) + P. A. (15) + L. A. (30)	2,340		...		2,310		...	
	1	1	Persian writer (60)	720		...		720		389	
			[Clerks above 200 . . .]								
	485	403	Ditto (100—200) . . .	4,34,120		4,46,480		4,43,300		4,43,753	
			Ditto (50—100) . . .								
			Ditto (50 or less) . . .								
			Treasurers . . .								
			Allowance to Agency Treasurer, Baghelkhand and Goona	240		..		300		50	
			Recompense to a Clerk in Cantonment Magistrate's office at Auran-gabad . . .	50		50		50		48	
			Camp Allowance to Clerks Rajputana . . .	200		300		200		281	
			Allowance to Clerks for Treasury work, Nepal . . .	250		200		250		...	
			Translation allowance (Hyderabad)	240		...		240		...	
			Carried over	4,41,660		4,47,030		4,51,000		4,44,501	

(a) Palachistan (1,850 + D. A. 350); Schoa (1,000); Gwalior (750 + L. A. 200); Hyderabad (1,350); Indore (1,800 + J. A. 75); Bhopawar (750); Baghelkhand Agency (1,200); Mainur (1,200); Nepal (750 + A. A. 100 + L. A. 200); Nowgong (1,200); J. A. 100; Rajputana (1,850); 2 (1,200), (850 + L. A. 250), 1 (850); Turkish Arabia (750); Muscat (100).

(b) Charge Allowance of Regimental Officers, Pundi (25); Baroda (100); Hyderabad (30); Malwa (50); Baghelkhand 1 (300).

DETAILED ACCOUNT No 95A.—POLITICAL—POLITICAL AGENTS—*contd.*

	Numbers.			Budget Estimate, 1919-20		Revised Estimate, 1918-19.		Budget Estimate, 1918-19		Accounts, 1917-18	
	1918-19	1919-20		Rs	Rs	Rs	Rs	Rs	Rs	Rs.	P.
			Freight forward	1,11,600		1,47,030		4,51,000		1,44,501	
Establishment - total	7	7	British Representatives (300+ Monthly Allowance 50+11 A. 10), Khasids, 1 (20), 1 (18), 2 (15), 2 (11) and Dik allowance, 1 (4) Temporary increase in pay of 2 per month to 5 in a	5,510		6,260		5,690		7,155	
	57	52	Special Compensation Allowance Servants (varying from 30 to 1)	1,600		1,147		1,450			
	1	1	District Court Establishment (60—75), (25—35), 2 (9) and allowance 350 per annum	71,950		71,250		69,710		67,578	
	11	11	School Establishment, (40—50), (30—40), (25), (20), (15), (15), 3 (12), (9) (7), + extra grant-in-aid of 2150 per annum on account of revision of establishment + War allowance 1,250 per annum	1,590		1,390		1,440		1,322	
			Local allowance to Clerks, Rajputana Jail Establishment—	6,290		4,540		4,960		4,942	
			Clerks, (40—60), (15—30)	2,350		2,600		2,070		2,323	
	2	2	Jailors 1 (75—150), 1 (50—70)	1,080		1,070		1,030			
	2	2	Assistant Jailors (25—40), (30)	1,710		1,120		1,710			
	1	1	Sub-Assistant Surgeon (80) + L A (10)	700		330		60			
			Allowance to do, 2 (10)	1,080		1,080		60			
	3	10	Warders, 3 (12), 6 (9), 1 (20)	210		120		240			
	1	1	Dumries (10)	1,320		100		100			
	1	1	Assistant Dumries (7)	120		120		120			
	15	99	Servants, 1 (25) 2 (20), 2 (15), 10 (12), 15 (10), 7 (7), (6)	90		90		90			
			Magistrates' Establishment—	5,010		5,550		1,900			
	2	2	Clerks, (60+ L A 15 per cent (30 + L A 20 per cent)	1,260		1,500		2,100			
			Servants, (7), (6), (4)	210		210		210			
			Shorthand and type-writing allowance	120		90		120			
			Police Establishment (including Escorts for Cabul Agency)—								
	1	1	Duffdars (14)	1,600		1,600		150			
	12	12	Sowars 12 (25), farrier allowance (3)					1,150			
			Provision to Military Escort, Cabul	550		550		600			
	2	2	Resaldar and Jamadar (80), (30) Escort charges, Bahrein	1,320		1,120		1,320			
			Medical Establishment—								
	13	13	Sub-Assistant Surgeons (200), 3 (80+ War allowance 50 per annum) 1 (50), (65), 1 (45+L A 15), (45 + allowance 5) (45 + allowance 10) (45) (100+L A. 25) 2 (30+ allowance 15) (85 + war allowance 50) per annum	12,640		12,260		12,000			
			Compounders 1 (65), (40), 1 (10—18), 1 (12), 1 (11), 3 (10) + V. allowance (7)	2,160		2,280		2,080			
	4	4	Dressers (42), (12 + Local allowance 1—8), (10), (8—13)	890		900		880			
	10	10	Servants, 2 (12), (allowance 8), 1 (10), 3 (8), 3 (7), 1 (6) Temporary increase of pay 50 per annum	1,100		1,040		1,050			
	4	4	Clerks, (100—140), (70+P A. 25), (40), (50)	3,900		3,840		3,900			
			Allowance to Sub-Assistant Surgeon (16), (10)	800		800		800			
			Midwife (10)	120		130		120			
	1	1	Medical Attendant (Bahrein)	...		...		...		600	
			Rajputana, Agent to the Governor General's Camp Post Office	280		...		230		..	
			Carried over	5,75,710		5,78,950		5,75,240		5,65,670	

DETAILED ACCOUNT No. 25A.—POLITICAL—POLITICAL AGENCIES—*contd.*

Numbers.			Budget Estimate, 1919-20.		Revised Estimate 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
1918-19	1919-20		Rs.	Rs.	Ls.	Rs.	Ls.	Rs.	Rs.	Ls.
		Brought forward	5,75,710		5,76,950		5,75,540		5,65,670	
		Steam and Motor Launch and Boat Establishment —	380		380		380		100	
		Charges on account of Native Assistant at Sarwar							253	
		Charges on account of Extra Assistant Commissioner, Kelat	5,300		.		5,300		.	
		Garden Establishment	220		220		220		138	
		Temporary Establishment	11,170		8,410		1,430		8,101	
		Foreign Service of the 3rd kind	5,590		4,320		4,330		1,220	
		Charges on account of the Gwalior Agency, Baluchistan	6,200		6,200		6,100		6,156	
		Copyists (Non-pensionable)	5,040		600				.	
3	3	Canvas (including clothing allowance) (13 + bonus for 1½ months), pay (42-8), (31 4)	1,460		1,460		1,460		781	
2	2	Diagonian (150), (125),	3,300		1,500		3,200		781	
		Half share of the pay of the tele- phone operator	40		.		40		..	
		Lump provision for new charges, Baluchistan	1,16,250		..		9,760		..	
		Wai allowance	5,690		120				..	
		Probable savings	3,000							
		Total Establishment		7,33,350		6,00,060		6,11,210		5,86,256
		Allowances								
		Good Service Personal Allowance	.		.		.		1,026	
		Travelling Allowance	1,58,750		1,60,000		1,51,430		1,47,715	
		Do Medical Officers . . . . .	.		..		.		2,383	
		Hill Journey Allowances	9,000		8,000		7,000		5,622	
		Good Conduct Pay and Allowances	..		..		..		262	
		House-rent Allowance to Medical Officers . . . . .	..		..		..		278	
		Conveyance Allowance to medical Establish- ment . . . . .	..		..		..		267	
		House rent to establishment . . . . .	..		..		..		212	
		House-rent and other allowances	13,810		12,140		13,090		..	
		Language Allowance . . . . .	..		.				7,876	
		Ration allowance . . . . .	..		..		..		388	
		Compensation for dearness of food	4,920		12,100		5,160		9,388	
		Fuel allowance . . . . .	..		..		..		272	
		Fixed allowance to the maintenance of Residency Grounds . . . . .	.		..		..		600	
		Plague allowance . . . . .	..		..		110		..	
		Deduct—Probable Savings	1,100				2,100		..	
		Total Allowances		1,85,880		1,93,140		1,77,690		1,76,284

DETAILED ACCOUNT NO. 25A.—POLITICAL—POLITICAL AGENTS—*contd*

		Budget Estimate, 1919-20		Revised Estimate, 1918-19		Budget Estimate, 1918-19		Accounts, 1917-18	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Supplies and Services—</i>	Supplies and Services								
	Arms and Accoutrements	...	...	...	...	1,200	...	151	...
	Commission to the Bank of London	...	...	...	...	...	...	...	...
	Replacement of A. G. G. S. Saloon Carriage	40,000	...	...	...	...	...	...	97
	Diet of patients	...	...	...	...	...	...	...	...
	Saloon carriage for the Hon'ble the Agent to the Governor General, Rajputana and Central India	300	...	350	...	300	...	3,831	...
	Repairs to tomb of Europeans (Bardi)	...	...	...	...	50	...	...	...
	Car and Repair of Agency and Residency Houses and Grounds	8,120	...	8,120	...	8,120	...	8,673	...
	Secret Service Money	8,100	...	7,500	...	8,150	...	6,850	...
	Purchase and Repair of Tents	22,210	...	7,040	...	10,780	...	3,100	...
	Purchase, Feed and Keep of Elephant, Horses, etc.	7,000	...	6,800	...	5,000	...	6,067	...
	Maintenance charge of dispensary buildings	100	...	...	...	50	...	...	...
	Rations Clothing, and Bedding for Prisoners and escorts	9,140	...	10,810	...	9,310	...	8,375	...
	Purchase of Saddlery	50	...	20	...	40	...	...	...
	Medical and Hospital Stores, Supplies, etc.	6,030	...	6,500	...	4,900	...	5,851	...
	Purchase and maintenance Charges of Motor Cars	25,190	...	6,800	...	9,900	...	5,496	...
	Charges on account of Motor Boat and Motor Launches	13,520	...	2,000	...	13,520	...	2,765	...
	Diet and Timitch charges for Prisoners and others	40	...	160	...	90	...	4	...
	Discount on Bills to be cashed	1,410	...	1,120	...	1,560	...	1,267	...
	Repairs to gig and Residency flagstaff (Bardi) Poles and Stakes	...	...	...	...	30	...	...	...
	Maintenance and Renewal of the Agency House Furniture	530	...	200	...	530	...	...	...
	Special Secret Service Money	1,50,000	...	2,00,000	...	1,50,000	...	1,30,003	...
	Petty Construction and repair	...	...	...	...	...	...	221	...
	Total Supplies and Services		2,95,350		2,5,100		2,21,240		1,79,551
<i>Contingencies—</i>	Contingencies								
	Certified Contract Grant	6,560	...	...	...	...	...	...	...
	Diet and Timitch money to witnesses	50	...	20	...	...	...	...	...
	Country Stationery	20	...	2,000	...	...	...	...	...
	Fixed Contingencies	13,000	...	50	...	120	...	226	...
	Carriage of letters and records	100	...	4,350	...	350	...	7,579	...
	Maintenance of Residency Furniture	10,420	...	...	...	10,20	...	...	...
	Uniform Clothing	...	...	500	...	200	...	664	...
	Subscriptions to Newspapers	610	...	...	...	590	...	...	...
	Section-writing	...	...	2,290	...	...	...	2,352	...
	Rents, rates and taxes	2,510	...	1,610	...	2,510	...	5,613	...
	Liveries to Pions	1,670	...	910	...	1,820	...	2,108	...
	Warm Clothing	790	...	3,090	...	560	...	1,079	...
	Printing and Stationery Charges	2,780	...	57,050	...	3,210	...	19,261	...
	Service Postage and Telegram Charges	52,070	...	18,030	...	51,710	...	15,088	...
	Town Charges	20,100	...	9,310	...	21,550	...	7,454	...
	Hot and Cold Weather Charges	7,790	...	3,100	...	9,080	...	3,605	...
	Purchase of Books and Publications	3,200	...	15,320	...	3,390	...	13,773	...
	Purchase and Repair of Furniture	22,600	...	160	...	33,700	...	247	...
	Cloth for Record	330	...	840	...	370	...	1,171	...
	Judicial Contingencies	1,120	...	20	...	920	...	226	...
	Carriage of Stationery	180	...	340	...	130	...	1,260	...
	Abn Magistrate's Contingencies	400	...	3,750	...	100	...	3,264	...
	Jail Contingencies	3,180	...	4,080	...	3,900	...	5,040	...
	Medical and Hospital Contingencies	3,200	...	200	...	2,920	...	95	...
	Medicine for Jail	...	...	640	...	150	...	619	...
	Garden Contingencies	750	...	...	...	680	...	...	...
	Agent to the Governor General's Camp Post Office and Monsoon Charges	50	...	50	...	50	...	76	...
	Lighting Charges	1,200	...	1,270	...	1,280	...	1,665	...
	Conservancy Godown Contingencies	610	...	500	...	610	...	...	...
	Ammunition for time gun	400	...	...	...	100	...	...	...
	Rent of Telephone Line	1,710	...	2,720	...	1,910	...	5,105	...
	Office Expenses and Miscellaneous	16,810	...	20,570	...	16,860	...	21,977	...
	Menial Charges	7,770	...	6,310	...	6,770	...	5,712	...
	Guarding Establishment of the Residency	400	...	490	...	400	...	420	...
	Office allowance	44,650	...	21,400	...	16,030	...	30,520	...
	Guarantee for combined Post and Telegraph Office	1,000	...	500	...	1,000	...	554	...
	Grain Compensation Allowance to Menials	550	...	700	...	350	...	302	...
	Electric Installation, Baroda	1,200	...	1,200	...	600	...	1,851	...
	Medicines and instruments	700	...	600	...	...	...	...	...
	Plague allowance to menials	...	...	...	...	20	...	...	...
	Contract Contingencies	1,27,400	...	1,20,000	...	1,08,280	...	1,16,931	...
	War allowance to menials	140	...	10	...	...	...	...	...
	Repairs to Tomb of Europeans	50	...	20	...	...	...	...	...
	„ „ Gig and Reay. Flag Staff	80	...	20	...	...	...	...	...
	Total Contingencies		8,05,010		3,11,810		3,34,820		3,11,452

INDIA—EXPENDITURE.

DETAILED ACCOUNT No 25A.—POLITICAL.—POLITICAL AGENCIES—*concl'd*

	Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18	
	Rs	R.	Rs	R.	Rs.	Rs.	Rs.	Rs
Recoveries and Contributions.								
Recoveries from Indian States on account of Baghelkhand Agency	16,770		16,670		16,670		16,693	
Do do. for cost of Native Assistantcy,								
Goona, Gwahar . . . . .	...		5,000		5,000		4,900	
Do do Eastern Rajputana State Agency	...		.		32,030		46,331	
Contributions from His Majesty's Treasury towards the Charges of the Hodeida Vice-Consulate	...		25,250		.		...
Do. from Rajputana Hospital Assistant Reserve Fund towards the cost of establishment of the Agency Surgeon and Administrative Medical Officer Rajputana	...		2,180				4,354	
Do from the Abu Municipality towards the cost of Magistrate, Abu	1,510		1,540		1,320		1,510	
Recoveries from Minor States towards the cost of the Bhopawal Agency	6,230		6,160		5,250		7,373	
Do from Native State towards cost of Bhopal Agency	1,020		810		510		810	
Do do cost of Bundelkhand Agency	1,600		1,500		1,900		1,697	
Recoveries from Local Fund toward cost of Hyderabad Residency Office	19,870		19,710		19,710		19,552	
Contributions towards the salary of the Assistant Resident, Hyderabad	3,150		3,150		3,150		3,152	
Do recoverable from Nepal Durbar	540		510		540		540	
Do do from Budu Durbar on account of Foreign Service Allowance	13,200		13,200		13,200		13,200	
Do for amalgamation of the Judicial and Political Establishment (Bangalore)	3,920				3,920		...	
Do from Amreli and Okhamandal Mahals	5,590		5,700		1,330		5,387	
Do from Kalat State Fund towards the establishment of the Native Assistant, Sarawan	5,300		...		5,300		5,100	
Total Recoveries and Contributions		78,730		1,01,440		1,13,270		1,80,611

DETAILED ACCOUNT No 25B.—POLITICAL.—WACH AND WARD TRANSITIONER (N-W.F.)

SUMMARY.								
IMPERIAL								
Baluchistan—								
Levies	8,61,980		7,64,000		8,28,620		7,88,184	
Zhob Militia	6,95,680		6,72,900		3,89,210		5,77,173	
Mokran Levy Corps	1,91,090		1,88,800		1,80,330		1,89,801	
	17,48,750				16,98,160			
Probable Savings	70,000				..			
for rounding	50				40			
TOTAL		16,78,700		16,25,700		16,98,200		15,55,154
DETAILS.								
Baluchistan.								
LEVIES.								
Services under the Political Agent,								
Sibi	3,15,040		2,14,000		2,07,950		2,07,767	
Do do, Quetta and Pishin	1,24,980		1,35,000		1,24,980		1,24,468	
Do do, Kelat	98,190		99,000		94,970		1,05,593	
Do do, Loralai	1,26,250		1,23,000		1,26,450		1,21,507	
Do do, Zhob	1,50,420		1,56,000		1,59,240		1,40,923	
Do do, Chagoh	1,60,260		1,02,000		1,61,160		1,48,478	
Services under the Agent, Governor-General,								
Baluchistan	9,400		8,000		9,600		6,822	
Leave allowance to Levy Mohairs	1,600		..		1,500		..	
Travelling allowance to do	1,700		1,000		1,700		760	
Rent of Railway quarters occupied by do.	780		..		710		...	
Lump Provision for additional Levies	.		..		3,500		...	
Do do revision	.		..		720		...	
Lump provision for fresh charges	30,800		...		...		...
Deduct—Share payable by the Khalat State on account of Khalat Khandai Postal Service	2,27,780		8,28,000		8,92,520		8,56,317	
	1,440							
Deduct—Share debitable to Postal Department	64,360		64,000		63,900		68,133	
TOTAL LEVIES		8,61,950		7,61,000		8,28,620		7,88,154

DETAILED ACCOUNT NO. 25B.—POLITICAL.—WATCH AND WARD TRANSFRONTIER (N-W.F.)—*contd.*

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Services—</i>	1	1	Commandant (500 + Military pay 828)	15,940		15,940		15,940		15,634	
	2	2	2nd-in-Command, (100 + Military pay 100) (1000)	21,600		18,110		21,600		21,976	
	2	2	Adjutants 2(300 + Military pay 400)	10,800		10,340		10,800		11,753	
	6		Exchange Compensation Allowance			520		1,690		2,749	
			Allowance to Medical Officer (100).	1,200		1,130		1,200		1,200	
	1	1	Reserve officer (250 and Military pay 100)	7,800		5,910		6,360		2,042	
<i>Allowances</i>			House-rent and other Allowances	7,200	63,310	6,190	57,950	6,000	63,590	3,743	55
			Travelling Allowance	9,000	10,200	8,100	11,290	9,000	15,000	8,088	11
			Total Officers		79,510		72,240		78,590		67
<i>Establishment—</i>			Other charges.								
	1	1	Civilry—								
			Resident-Major (250-300) + O M 1, per diem + 30 as per Allowance	1,430		9,360		3,600		9,445	
	1	4	Resident 3 (100), 1 (150)	5,400		6,080		5,400		5,780	
	8		Jemadars, 1 (70), 1 (50)	6,210				6,210			
	506	506	Duffadars and others, 1 (40), (12), 24 (35) 21 (30), 510 (27), 2 (50-70), (70-100)	1,08,200		1,91,000		1,97,800		2,06,400	
	1	1	Allowances to Wooridi Major (90)	1,050		1,050		1,080		1,050	
			War batta	54,900		15,000		51,900		7,650	
				2,70,150		2,65,500		2,68,820		2,30,372	
	1	1	Infantry—Subadar-Major (150 + P A 30)	2,160		8,560		1,500		8,250	
	7		Subadars (50)	7,680				6,720			
	793	792	Jemadars and others, 4 (10), 9 (20), 38 (15) 11 (14), 698 (11)	1,10,940		1,14,000		1,10,310		1,08,048	
	1	1	Native Adjutant (5-8)	690		690		690		682	
			Order of Merit	370		200		370		503	
			War batta	51,130		13,000		54,130		6,913	
<i>Allowances—</i>				1,55,970		1,56,690		1,74,020		1,24,341	
			Followers—								
			War batta	...		...		5,270		...	
			Allowance to Sub-Assistant Surgeon 2 (10)	240		740		240		240	
	13	63	Munshi, etc., 4 (21), 7 (10), 23 (15) 29 (11) + Contribution (1,072- p m.)	23,410		21,000		21,970		21,875	
	2	2	Compounders and servants (20)(11)	370		370		370		339	
				24,050		21,610		27,350		22,454	
	9	9	War batta	5,270		5,400		...		907	
			Clerk, 1 (130), 2 (50-70), 3 (10-50), (70-100), (40), 2 (30) Good Service P. A. 2 (10)	6,840		6,000		6,840		7,101	
	1	4	Servants (138), (10), (3-5-4), (11) + Temporary increase in pay 3 (2)	520		420		450		703	
<i>Contingencies—</i>				12,680	4,82,800	12,720	4,46,520	7,290	4,77,980	8,710	3,85,
			Compensation for dearth of provision	...		100		...		124	
			Travelling Allowance	420		740		420		495	
			House rent and other allowance	37,630	38,050	48,000	48,840	37,630	38,050	42,686	43,
<i>Contingencies—</i>			Contribution to forage fund	79,000		8,400		8,400		9,497	
			Fixed contingencies	8,400		93,840		81,500		65,090	
			Cost of Forage	14,000		2,000		2,000		5,438	
			Hospital Medicines and Sundries	2,000		60		60		30	
			Honourarium for Audit and Accounts	60		1,000		300		312	
			Miscellaneous (other contingencies)	300		500		500		496	
			Mohamdi grant	500		...		...		...
			Telephone charges	1,830	1,06,090	...	1,05,300	1,830	94,500	...	80,
			Total other Charges		6,26,940		6,00,660		6,10,620		5,00,
			Deduct—Probable Savings		10,800		...		...
			TOTAL ZHOB MILITIA		6,05,680		6,72,900		6,99,210		5,57,

DETAILED ACCOUNT No. 25B.—POLITICAL.—WATCH AND WARD TRANSFRONTIER (N.-W. F.)—*concl'd.*

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—			MERKAN LEVY CORPS.								
	1	1	Assistant Commandant (250) Military pay (400)	7,800		...		7,800		7,052	
	1	1	Assistant Political Agent and Commandant (850) + L. A. 300)	13,800		9,380		20,740		13,964	
	1	1	Adjutant (700)4	8,000		8,000		6,360		7,831	
	1	1	Assistant Surgeon (200—300)	3,000		3,000		3,000		3,610	
			Exchange Compensation Allowance.	...		100		720		908	
					32,060		20,520		38,620		33,360
Establishment—			Cavalry—and came --								
	4	4	Resaldir Major (250) 3	6,960		5,800		6,960		4,860	
	3	3	Jemadars, 3 (60)	2,160		2,000		2,160		2,260	
	238	238	Duffadars, 1 (5), 6 (35), 12 (80), 218 (27), (40)	78,010		72,000		77,950		70,222	
				87,130		70,800		87,070		77,342	
			Infantry—								
	3	3	Resaldir 3 (110)	3,960		3,800		3,960		3,800	
	341	341	Jemadars, Havildars, etc., 3 (60), 18 (15), 11 (13), 311 (11), 1 (3), 2 (20)	47,790		45,000		47,620		44,544	
	1	1	Jemadar Adjutant (70)	840		840		840		640	
				52,590		49,640		52,420		49,014	
			Followers --								
	1	1	Compounder (25)	300		300		300		344	
	2	2	Mechanics (40), (15)	600		600		600		660	
			Allowance to Pansowais	...		...		...		302	
	1	1	" to Jargt (15)	180		180		150		165	
			Allowance to Sub-Assistant Surgeons 2 (10)	240		120		240		100	
	6	6	Munshis 6 (27) and allowance to Munshis 6 (10)	2,660		2,650		2,660		...	
				4,040		3,910		4,040		1,571	
			Establishment—								
	15	15	Clerks mohurs (105 + D. A. 30), (45—60) (75 + D. A. 20), 2 (55 + D. A. 15), (60 + 20 D. A.), 9 (30)	9,220		9,000		9,220		9,131	
	12	12	Servants (16), 2 (13), 4 (11), 5 (10) + Temporary increase in pay 12 (2)	1,910		1,700		1,620		1,883	
				11,130		10,700		10,840		10,514	
				1,54,890		1,44,050		1,54,370		1,38,471	
Allowances—			Travelling Allowance	8,000		7,500		8,000		6,218	
			Compensation for dearness of food	...		11,000		...		11,171	
			House-rent and other allowances	14,840		13,500		16,440		14,145	
					22,840		32,000		24,440		31,529
Contingencies—			Fixed contingencies	4,780		4,780		4,780		4,728	
			Other contingencies	12,000		12,000		12,000		11,564	
			Medicine	500		500		500		...	
			Purchase and repair of tents	...	17,280	...	17,280	...	17,280	3,710	20,002
			Lump Provision	...	18,000	...	...	...	...	...	...
					2,45,420		2,18,800		2,34,660		2,28,362
			Deduct—Contribution recoverable from the Kalat State	50,770		25,000		50,770		31,835	
			Deduct—Ditto on account Scarcity allowance	3,560		...		3,560		1,726	
			TOTAL MERKAN LEVY CORPS	1,91,090		1,68,800		1,80,380		1,89,801	

DETAILED ACCOUNT No. 25C.—POLITICAL.—CHARGES ON TIBET FRONTIER.

SUMMARY.									
Sikkim and Bhutan Agency	67,410			74,160		62,520		1,00,045	
Gyantse Trade Agency	1,28,120			1,10,970		1,21,440		1,16,009	
Yatung Agency	28,710			28,160		23,440		24,017	
	2,19,280			2,08,290					
For rounding	20			10					
TOTAL		2,19,300		2,08,300		2,07,400		2,41,081	

DETAILED ACCOUNT NO. 25C.—POLITICAL.—CHARGES ON TIBET FRONTIER—*contd.*

	Numbers		DETAILS	Budget Estimate, 1919-20		Revised Estimate, 1919-19.		Budget Estimate, 1918-19.		Accounts, 1917-18	
	1918-19	1919-20		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sikkim and Bhutan Agency											
Salaries—	1	1	Political Agent (2,250) ¹	25,920		33,900		25,920		25,920	
	1	1	Medical Officer, Gangtok (150—550) + L. A. 50	7,200		6,190 210		6,610 710		6,132 1,313	
			Exchange Compensation Allowance								
					33,120		40,890		33,300		33,395
Establishment—	5	5	Clerks 2 (150—200), (40—80), (50—120) (75—100)	7,000		7,500		6,970		6,664	
	11	11	Servants (20), 3 (12), 6 (11), (10) Allowances to Agents of the Bhutan Brit (50) (210)	1,590		1,590		1,590		1,576	
	3	1	Trade Registration Post Establishment clerks (3)	5.20		2,610		3,000		3,000	
				40		50		50		72	
				11,750		11,750		11,610		11,312	
			<i>Deduction</i> —Amount recoverable from the Sikkim State	600		600		400		4,497	
					11,150		11,150		7,910		7,015
Allowances—			House rent and other allowances	1,150		1,200		1,150		1,132	
			Grain Compensation Allowance	60				60		72	
			Travelling Allowance	7,300		7,100		6,000		7,110	
					8,510		8,600		7,210		8,631
Supplies and Services—			Purchase and repair of tents	100		50		100			
			Entertainment of Chiefs and Diplomatic Presents	5,300		5,300		5,000		5,516	
		Secret Service Money	600		800		600		830		
		Medical and Hospital stores	1,200		800		1,500		1,115		
		Residence and Sumptuary Ex- penses of the Bhutan Agent	2,000		2,000		2,000		2,000		
		Purchase of bullocks and bullocks	50		20		50				
		Petty construction and repairs	150		80		150		77		
					9,100		9,050		9,100		9,638
Contingencies—			Rent of Telephone line					130			
			Carriage of tents	50				50			
		Tour charges	950		800		950		907		
		Printing and Stationery charges	200		300		200		132		
		Warm clothing	210						200		
		Provisions to peons	220		220		110		131		
		Menial charges	170		170		170		168		
		Service Postage and Telegram charges	2,000		1,000		2,000		1,969		
		Purchase of books and publications	200		200		200		172		
		Do. and repair of furniture	200		100		200		75		
		Office Expenses and Miscellaneous	1,000		700		1,200		915		
		Subscription to newspaper	60		80		60		60		
					5,260		4,470		5,300		4,812
			Cost-freight of ammunition supplied for presentation to Tibetan Govern- ment.	...		..		...			37,151
			Total Sikkim and Bhutan Agency		67,440		71,160		62,520		1,00,945
Gyantse Trade Agency.											
Salaries—	1	1	British Trade Agent (1,450—1,500) + L. A. 200 + S. A. 100	21,340		4,450		20,140		18,010	
	1	1	Medical Officer (25)	300		300		300		300	
					21,640		4,750		20,140		19,240
Establishments—	3	3	Office Establishment. Clerks (60) (100—125), (150—10— 250)	4,220		4,100		4,100		3,980	
	5	5	Servants (25), 4 (12)	880		880		800		876	
			Carried over	5,100	21,640	4,980	4,750	4,980	20,440	4,856	19,240

DETAILED ACCOUNT NO 2.C.—POLITICAL—CHARGES ON TIBET FRONTIER—*contd.*

	Numbers		Budget Estimate, 1918-19		Revised Estimate, 1918-19		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.								
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment— contd.</i>			Gyantse Trade Agency—<i>contd.</i>							
			Brought forward .							
			5,100	21,640	4,980	4,760	4,980	20,440	1,956	19,240
			<i>Transport Corps Establishment.</i>							
	2	2	Saddler, Daffadai, Drivers and others (25), 1 (45)							
<i>Allowances—</i>			840		840		840		840	
			<i>Postal Service Establishment.</i>							
	4	4	Dakwallas and others, 4 (15)							
			720		720		720		720	
			<i>Medical Establishment</i>							
<i>Supplies and Services—</i>	2	2	Sub-Assistant Surgeons and others 1 (75—100), 1 (20)							
			1,400		1,340		1,340		1,281	
				8,000		7,880		7,880		7,697
			<i>Travelling Allowances</i>							
			1,620		1,200		1,020		1,167	
<i>Contingencies—</i>			<i>House rent and other Allowances</i>							
			2,040		1,000		2,040		2,085	
				3,660		2,200		3,660		3,192
			<i>Post Service Money</i>							
			1,500		1,300		1,500		1,500	
<i>Salaries—</i>			<i>Purchase and Repair of Lents</i>							
			50		20		50		8	
			<i>Flags and Stores, etc.</i>							
			50		30		50		2	
			<i>Purchase of Belts and Bidges</i>							
<i>Contingencies—</i>			50		50		50		48	
			<i>Purchase Feed, and Keep of Animals</i>							
			13,000		13,000		9,330		9,109	
			<i>Medical and Hospital Stores</i>							
			400		300		400		322	
<i>Contingencies—</i>			<i>Lighting and Dietary Charges</i>							
			400		280		400		272	
			<i>Dunbar Passports and Toshikhana</i>							
			2,500		3,500		2,500		2,430	
			<i>Maintenance of Dak Lines</i>							
<i>Contingencies—</i>			39,000		39,000		23,000		28,988	
			<i>Do of Telegraph Lines</i>							
			26,000		20,000		35,100		32,458	
			<i>Ration of Establishment, Escort and Dak Sowars</i>							
			3,600		3,800		2,610		2,595	
<i>Contingencies—</i>				86,550		87,280		80,990		78,027
			<i>Rents, Rates, and Taxes</i>							
			1,050		1,050		1,050		1,044	
			<i>Liveries</i>							
			2,070		2,500		2,320		2,062	
<i>Contingencies—</i>			<i>Warm Clothing</i>							
			100		50		100		8	
			<i>Printing and Stationery Charges</i>							
			1,000		1,100		1,000		869	
			<i>Service Postage and Telegram Charges</i>							
<i>Contingencies—</i>			100		100		100			
			<i>Post Charges</i>							
			100		100		100			
			<i>Purchase of Books</i>							
			30		30		30			
<i>Contingencies—</i>			<i>Do of Furniture</i>							
			100		230		100		226	
			<i>Medical and Hospital Contingencies</i>							
			200		190		200		171	
			<i>Miscellaneous</i>							
<i>Salaries—</i>			400		460		400		472	
			<i>Pay of menial</i>							
			3,170		3,200		3,170		3,061	
				8,220		8,860		8,470		7,913
				1,28,130		1,10,970		1,21,440		1,16,069
<i>Salaries—</i>			Total Gyantse Trade Agency							
			Yatung Agency							
	1	1	British Agent, Yatung (Chumbi, (400—00) and (L. A. 100) + S. A. (50)							
<i>Salaries—</i>			9,000		8,790		8,790		8,400	
			<i>Carried over</i>							
				9,000		8,790		8,790		8,400

DETAILED ACCOUNT NO. 25C.—POLITICAL.—CHARGES ON TIBET FRONTIER— <i>concl'd.</i>											
	Numbers			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19	1919-20		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Yatung Agency—<i>cont'd.</i>								
			Brought forward		9,000		8,790		8,790		8,400
			<i>Office Establishment.</i>								
<i>Establishment—</i>	2	2	Clerks (120), (80)	2,100		2,300		2,400		2,366	
	1	4	Servants (14), 3 (12)	600		600		600		600	
			Trade Registration Post Establishment—								
	1	1	Clerk (100)	1,200		1,100		1,200		1,205	
	2	2	Servants (25), (15)	480		480		480		460	
	1	1	Sub-Assistant Surgeon (75—100)	1,200		1,140		1,140		1,098	
					5,880		5,600		5,820		5,729
<i>Allowances—</i>			Travelling Allowances		1,600		1,800		1,600		1,582
<i>Supplies and Service—</i>			Purchase and repair of Tents	50		810		50		15	
			Rations	810				810		810	
			Transport of Government goods	300		200		800		176	
			Entertainment of Chiefs and								
			Darbar Presents	1,500		1,500		1,500		1,929	
			Flags and Sticks etc	50				50		7	
			Medical and Hospital Stores	370		400		370		285	
			Secret Service Money	1,000		1,000		1,000		1,054	
			Dietary charges	200		200		200		181	
			Petty construction and repairs . . . . .	..		..		..		1,000	
					4,280		4,110		4,280		5,407
<i>Contingencies—</i>			Rents, Rates and Taxes	100		100		100		97	
			Post charges	200		250		200		269	
			Livies and warm clothing	600		100		600		436	
			Purchase and repair of furniture	150		150		150		144	
			Service Postage and Telegram Charges	900		800		900		786	
			Medical and Hospital Contingencies	120		150		120		177	
			Miscellaneous	400		500		400		510	
			Medical Charges	150		480		480		460	
					2,950		2,860		2,950		2,899
		Total Yatung Agency		23,710		23,160		23,440		21,017	

DETAILED ACCOUNT NO. 25D.—POLITICAL.—CHARGES ON DIPLOMATIC AND CONSULAR SERVICES IN PERSIA.

SUMMARY.									
BUSHIRE —									
Ahwaz		61,230		64,770		55,900		60,832	
Bahrein (a)		1,200		1,260		3,070		1,261	
Bunder Abbas		50,450		48,170		52,060		48,157	
Bushire		3,41,890		3,14,640		7,60,800		3,20,608	
Kerman		99,010		99,770		1,19,640		1,45,500	
Koweit		1,12,230		1,08,860		1,32,630		1,26,820	
Kurdistan		...		...		...		4,749
Lingah		17,950		13,400		17,700		18,598	
Mohamara		26,510		23,220		38,450		27,618	
Shiraz		79,870		70,180		68,420		1,02,934	
			7,91,240		7,50,220		12,48,670		8,57,072
PERSIAN LEGATION			2,18,950		3,46,150		1,17,830		2,58,091
KHORASAN			1,48,170		1,44,340		1,27,230		1,04,970
SEISTAN			1,57,010		1,57,820		1,36,040		1,70,707
Muskat (charges in connection with the suppression of slave trade)			50		20		..		22
Turco-Persian Frontier Commission						
Lamp provision for Kaimanshah			1,20,000		1,20,000		1,20,000		2,21,417
			14,85,420		15,18,550		17,79,770		
			20		50		80		
For rounding									
TOTAL			14,85,400		15,18,500		17,79,800		16,72,286

(a) Sanitary arrangements only.

DETAILED ACCOUNT NO. 25D.—POLITICAL.—CHARGES ON DIPLOMATIC, ETC.—*contd.*

	Numbers			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahwaz.											
Salaries—	1	1	Vice-Consul (750 — 800) + L. A. 200 + S. A. 100)		12,760		10,000		12,150		9,640
Establishment—	1	1	Clerk (100—10—150) + L. A. 30)	2,180		1,920		1,500		2,250	
			Escort charges	7,200		18,000		5,300		11,351	
	1	1	Medical Establishment — Sub-Assistant Surgeon (90)	1,080	10,410	1,080	21,000	1,080	11,180	1,080	14,914
Allowances —			Leave Allowance	..		.		..		362	
			Travelling Allowance.	1,800		1,050		1,600		937	
			House rent and other Allowance	1,800		120		1,800		1,500	
					3,400		1,170		3,400		2,709
Contingencies—			Service Postage & Telegram Charges Central Contract Grant Office allowance	8,000 100 16,580		8,000 16,000		3,500 16,650		9,929 22,552	
Special Charges.					21,680		24,000		20,150		32,481
			Compensation on account of depre- ciation of kians	9,800		5,000		8,720		998	
			Lump provision for British Agent, Khoreinabad	300		...		800		...	
			Special repairs	50	9,950	.	8,800	.	9,020	...	998
TOTAL AHWAZ					61,230		61,770		55,900		60,832
Bahrain.											
Miscellaneous—			Sanitary arrangements	1,200		1,200		1,200		1,200	
			Special charges—								
			Charges in connection with the sup- pression of slave trade	...		60		..		61	
			Compensation on account of dep- reciation of kians	...		...		1,870		...	
TOTAL BAHRAIN					1,200		1,260		3,070		1,261
Bunder Abbas.											
Salaries—	1	1	Consul (700 + L. A., 300 + S. A. 100)		18,200		10,450		12,000		13,016
Establishment—	1	2	Clerk (120—5—150) (75—5—100)	2,520		2,360		1,560		2,319	
			Escort charges	3,800	6,320	4,800	7,160	4,550	6,110	5,212	7,531
Allowances—			Travelling Allowances		800		500		800		225
Contingencies—			Service Postage & Telegram Charges	10,000		10,000		15,000		10,606	
			Office Allowance	6,180		9,000		7,050		9,351	
			Charges in connection with the suppression of slave trade	...		60		...		92	
			Central Contract Grant	2,450	18,680	...	19,080	...	22,050	...	20,080
Special charges—			Compensation on account of Depreciation of kians	8,000		8,000		1,800		6,845	
			Arms Traffic Operation —								
			Infantry Detachment,	9,500		8,000		9,500		451	
			Special Secret Service.	..	17,500	...	11,000	..	11,100	...	7,296
			Deduct—Probable Savings		6,000						
TOTAL BUNDER ABHAS					50,450		48,170		52,080		48,157

DETAILED ACCOUNT NO. 25D—POLITICAL—CHARGES ON DIPLOMATIC, ETC.—*contd.*

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bushire.											
Salaries—	1	1	Resident (4,000 + S. A. 250)	51,000		27,770		51,000		51,000	
	1	1	Deputy Political Resident (2,150—2,250) + (300 L. A.)	29,760		29,350		28,610		32,573	
	3	3	Assistant (Residents), 1 (1,350—1,450 + L. A. 200), 1 (650—700 + L. A. 100), (350)	31,800		30,800		28,800		25,139	
	1	1	Surgeon (£50 + L. A. 100)	15,000		15,000		15,000		15,120	
	2	2	Assistant Surgeons (200 + Q. A. 150 + Ch. A. 30) (200 + L. A. 150)	8,760		8,780		8,760		5,478	
			Exchange Compensation Allowance	...		470		1,060		1,874	
	1	1	Treasury officer (250—300)	3,170		3,110		3,000		2,757	
			Allowance to Ex-Governor	18,000		18,000		18,000		18,000	
			Leave Allowance	...		...		...		1,693	
			Deduct—Probable Savings					11,400			
					1,57,190		1,33,280		1,42,830		1,53,634
Establishment—	7	7	Clerks, 1 (100) 1 (120—145), 1 (95—120) 1 (70—95), 1 (125—150), 1 (100—150), 1 (10)	9,720		12,000		9,350		10,950	
	3	3	Indian Agents (150), (50), (23)	2,670		...		2,670		...	
			Local allowance	...		950		...		1,257	
			Recruit charges	9,000		10,500		10,850		10,471	
					21,390		23,760		22,880		22,687
Allowances—			Travelling Allowance	3,000		3,000		2,400		2,709	
			House-rent and other allowances	4,950		5,000		3,540		2,166	
					7,950		8,000		6,240		4,875
Supplies and Services—			Maintenance of Launch	6,100		3,000		6,100		131	
			Deduct—Probable savings	3,000				3,000			
					3,100		3,000		3,100		181
Contingencies—			Service Postage & Telegram Charges	60,000		58,000		95,000		56,882	
			Contract grant for Medical expenditure	4,000		6,500		4,000		6,292	
			Garden contingencies	250		200		250		198	
			Office Allowance	17,710		21,900		22,500		44,088	
			Central Contract Grant	4,200							
					86,220		86,600		1,21,750		1,07,410
Special charges—			Compensation on account of depreciation of Kians	65,000		60,000		61,000		31,366	
			Charges in connection with the suppression of slave trade	700		...		...		...
			Special Secret Service Expenditure	...		...		4,00,000		...	
					65,700		60,000		4,61,000		31,366
			TOTAL BUSHIRE		8,41,890		8,14,640		7,60,800		3,20,608

DETAILED ACCOUNT NO. 25D.—POLITICAL—CHARGES ON DIPLOMATIC, ETC.—*contd.*

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Kerman.											
Salaries—	1	1	Resident	...		...		...		4,735	
			Consul (2,150 + L. A. 200 + S. A. 200)	30,600		15,560		30,220		17,346	
	1	1	Vice-Consul (850—900)+D. A. 200	12,310		2,160		11,370		8,696	
	1	1	Extra Assistant Resident (350)	4,200		4,200		4,200		2,382	
			Deduct—Probable Savings	20,000	27,110	...	21,920	23,000	22,790	...	33,059
Establishment—	1		Clerk	...		...		...		1,314	
			Escort Charges	13,000	13,000	14,300	14,000	13,000	13,000	21,437	22,751
Allowances—			Travelling Allowance	3,000		3,000		...		6,922	
			House Rent and other allowances	500	3,500	500	3,500	...	800	259	7,181
Contingencies—			Rents	...		...		...		—1,798	
			Service Postage & Telegram Charges	25,000		22,000		40,000		35,309	
			Office Allowance	18,590		18,500		19,000		25,684	
			Central Contract Grant	470	44,080	...	40,500	...	59,000	...	59,255
Special charges—			Initial Expenditure	...		5,850		5,850		...	
			Special Repairs	240		...		...		...
			Compensation on account of depreciation of Kians	12,000	12,240	14,000	19,850	18,200	24,050	23,254	23,254
			TOTAL KERMAN		99,910		99,770		1,19,640		1,45,500
Kowelt.											
Salaries—	1	1	Political Agent (2,050—2,150 + L. A. 200 + S. A. 100)	28,120		14,360		27,920		27,805	
	1	1	Assistant Surgeon (250 L. A. 150 + C. A. 30)	5,160		3,860		...		5,096	
			Leave allowance	...		...		...		1,915	
			Deduct—Probable Savings	14,000	20,280	...	18,220	...	33,080		34,316
Establishment—	1	1	Clerks 1 (120—150)	1,800		1,500		1,800		1,960	
			Leave allowance	...		1,010		...		150	
POLICE ESTABLISHMENT.											
			Charges on account of Maintenance of Camel Escort	4,700	6,500	11,500	14,310	4,700	6,500	9,258	11,368
Allowances—			Travelling Allowance	500		400		300		410	
			Language Allowance	...		...		...		150	
Supplier, etc.—			Maintenance of Launch		500		400		300		500
					11,000		500		11,000		1,055
Contingencies—			Service Postage & Telegram Charges	5,000		5,500		600		1,409	
			Office Allowance	7,650		...		8,500		17,196	
			Central Contract Grant	900	13,550	9,500	15,000	9,100	...	...	18,605
Special charges—			Charges on account of depreciation of Kians	...		...		12,250		...	
			Special Payment by Accountant-General, Bombay	60,000		60,000		60,000		60,000	
			Maintenance of Rasel Art Beacon	400	60,400	430	60,430	400	72,650	416	60,416
			TOTAL KOWELT		1,12,230		1,08,860		1,32,630		1,26,820
Khuristan.											
Salaries, etc.—	1		Assistant Resident (750 L. A. 200 + S. A. 100)							...	
			Office Allowances							4,749	
			Travelling Allowance							...	
			Postage and Telegram Charges							...	
			TOTAL KHURISTAN		...		...		...		4,749

DETAILED ACCOUNT No 25D—POLITICAL—CHARGES ON DIPLOMATIC, ETC.—*contd.*

	Numbers			Budget Estimate, 1919-20		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Lingah.											
Salaries, Establishment, etc.—	1	1	Vice-Consul (500)+ D A (100)	7,200		3,700		7,200		7,277	
			Clerks, etc. (Contract Grant)	3,000		4,000		3,000		4,615	
			House Rent and other Allowances	750				750		688	
			Postage	1,500		1,200		1,500		116	
Special Charges—			Miscellaneous (Contract Grant)	1,500		1,500		1,500		1,422	
			Charges in Connection with the Suppression of Slave Trade	.		...		...		99	
			Compensation on account of depre- ciation of kran	4,000	17,950	3,000	13,400	3,750		1,441	
TOTAL LINGAH					17,950		13,100		17,700		18,598
Mohammerah											
Salaries—	1	1	Consul (2,400+ L A. 200, S A. 100)	32,400		5,370		32,100		7,280	
			Exchange Compensation Allowance			.		150		85	
	1	1	Surgeon (500)+L A 200)	8,400		.		3,100		1,579	
			Deduct Probable Savings	36,000				36,150		..	
					4,800		5,370		4,800		3,944
Establishment—	1	1	Indian Agent (25)	300		450		300		365	
	1	1	Central Establishment (170)	2,010		...		2,040		51	
			Post Office Establishment and Charges	4,000		...		4,000		73	
			Deduct Probable Savings	4,000		...					
					2,340		450		6,310		499
Allowances—			Travelling Allowance		600		.		600		
Contingencies—			Postage and Telegram Charges	2,000		1,200		2,000		1,002	
			Office Allowance	11,930		12,200		12,410		12,136	
			Central contract grant	310		.				.	
					14,270		13,100		14,410		13,138
Special Charges—			Launch Charges	4,500		3,000		4,500		4,500	
			Compensation on account of depre- ciation of Kran	10,000		1,000		13,800		547	
			Deduct—Probable Savings	10,070	4,500		4,000	6,000	12,300	..	5,017
TOTAL MOHAMMERAH					26,510		23,220		38,450		27,618
Shiraz.											
Salaries—	1	1	Consul (2,150 2,250)+L A 200 +S. A. 200	31,610		20,750				29,313	
			Assistant Consul	10,570		10,000				..	
					42,180		39,750		30,420		29,313
Establishment—	1	1	Medical Attendant (100)	1,200		1,200		1,200		1,100	
	2	2	Gardens (Care-takers) (12-13-8), (10), and Allowance (8-9-1).	380		380		380		...	
			Escort Charges	20,000		20,000		20,000		48,174	
Allowances—	1	1	Compounder (30)	360	21,940	360	21,940	360	21,040	468	49,740
			Grain Compensation Allowance	240		240		240		49	
			Travelling Allowances	1,200		1,200		1,200		5,216	
Supplies, etc.—			Care and Repair of Agency and Residency Houses and Grounds		1,410		1,410		1,440		5,263
								500			
Special Charges—			Special repairs	440	...	...	...		500		...
			Compensation on account of depre- ciation of Kran	13,000		12,000				5,950	
			Special Secret Service	...		1,000				12,171	
					13,440		13,000		14,120	465	18,586
Contingencies—			Office Allowance		870		...		.		...
			Central contract grant								
TOTAL SHIRAZ					79,870		70,130		68,420		1,02,934

DETAILED ACCOUNT NO. 25D.—POLITICAL.—CHARGES ON DIPLOMATIC, &c.—*contd.*

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19		Budget Estimate, 1918-19		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Persian Legation.											
Salaries—		1	Consul (Isfahan) 1 (2,400), P. A. (250), L. A. (250), S. A. (500)	40,800		40,800				53,625 —1,824	
			Leave Allowance	..	40,800	..	40,800	..			51,701
Establishment—			Additional Escorts, Shiraz	19,000		19,000		19,000		27,113	
			Police Establishment—Escorts (a)								
			Allowance to Medical Attendant (100)	1,200		1,200		1,200		900	
					20,200		20,200	20,200		—	28,013
Allowances—			Allowance to Teheran							4,191	
			Travelling Allowance	1,000		1,500		500		2,111	
			Ration Allowance	..		..		..		21,212	
			Grain Compensation Allowance	..		..		50		..	
			House rent and other allowances	25,000		30,000		12,500		..	
			Fuel Allowance	..		..		..		6,473	
					26,000		31,600		13,110		31,023
Supplies and Services—			Hire of Transport	2,500		2,500		1,000		306	
			Arms and Ammunition	50		50		50		..	
			Purchase, Feed and Keep of Animals	24,000		21,000		20,000		31,174	
			Purchase of Saddlery, etc	1,000		700		1,000		61	
					27,550		27,250		22,050		31,541
Contingencies—			Medical and Hospital Contingencies	750		750		300		311	
			Hot and Cold Weather Charges	700		700		700		1,693	
			Rent, Rates and Taxes	450		450		150		..	
			Subscription to Newspapers, etc	..		..		20		..	
			Postage and Telegram Charges	75,000		1,97,000		50,000		50,121	
			Warm Clothing and Linen	2,000		2,000		2,000		7,882	
			Miscellaneous	1,500		1,500		1,000		3,713	
Local Charges—			Compensation for depreciation of Kians		60,400		2,02,100		54,170		1,02,765
			Annual Treaty Allowance to Persian Government for Mekran Telegraphic Line	10,000		16,000				10,028	
				8,000		8,000		8,000		..	
					24,000		21,000				10,028
			Total		2,18,050		3,46,150		1,17,830		2,58,001
Khorasan											
Salaries—	1	1	Agent to Governor-General in Khorasan at Meshed (2,150—2,250 + L. A. 250 + S. A. 500)	35,820		34,630		34,630		33,123	
	1	1	Agency Surgeon (800 + L. A. 200)	12,000		920		12,000		1,320	
	1	1	Attaché (250, 350)	3,400		4,140		5,400		4,080	
			Exchange Compensation Allowance	..		..		280		..	
			Probable savings	10,080		..		11,560		..	
					41,140		10,690		40,750		38,823
Establishment—	1	1	Head Clerk (160)	1,920		1,020		1,020		1,856	
	1	1	Sub-Assistant Surgeon, 1 (105)	1,260		900		1,050		1,080	
			Escort Charges	11,800		23,750		14,800		26,096	
	1	1	Compounders & Dressers, 1 (40)	480		480		480		480	
			Leave allowance	..		..		..		675	
					13,400		27,050		18,880		33,687
Allowances—			House rent and other allowances	1,200		1,200		2,400		..	
			Travelling Allowances	1,500		1,000		2,000		73	
			Language Allowance	..		..		..		4,232	
			Probable savings	..		..		1,200		..	
					2,700		2,200		3,200		4,305
Contingencies—			Special secret service expenditure					..		..
			Service Postage and Telegram Charges	8,000		8,000		8,000		5,365	
			Office Allowance	44,400		44,400		41,400		60,881	
					51,000		53,400		47,400		66,246
			Special charges—								
			Contribution to local famine subscription	..		2,000		..		2,000	
			Compensation on account of depreciation of kians	34,870	34,870	19,000	21,000		17,000	19,009	21,900
			Total Khorasan		1,48,170		1,44,340		1,27,280		1,64,970

(a) Pay drawn in Kians which fluctuate every quarter according to rate of exchange

INDIA—EXPENDITURE.

DETAILED ACCOUNT No. 25D.—POLITICAL.—CHARGES ON DIPLOMATIC, ETC.—*concl'd.*

	Numbers			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries—</i>	1	1	Seistan.								
	1	1	Consul—(1,250—1,350), 4+P. A. (250)* + S. A. (200) + L. A. (300)*	23,550		32,030		34,800		34,200	
	1	1	Vice-Consul, Seistan (100)	1,200		1,200		1,200		1,200	
	1	1	Do. Birjand (600 + Vice-Consular Allowance 100)	8,400		6,600		8,400		6,530	
	1	1	Surgeon—(850 + L. A. 200)	12,600		12,600		12,600		12,521	
	1	1	Exchange Compensation Allowance	...		90		500		825	
<i>Establishment—</i>	1	1	Personal Assistant to Consular, Seistan (700)	8,400		8,400		8,400		8,514	
			Officer on Special duty	...	54,150	7,270	68,190		65,900		63,790
	1	1	Head Clerk and Translator (120—150)	1,800		1,500		1,500		1,794	
	1	1	Trade Agent, Kobi-Malikisiah, 1 (60)	720		720		720		720	
	12	12	Dak and Postal Sowars (including Escorts), (45), (35), 10 (20)	3,360		3,360		3,360		3,360	
	2	2	Sub-Assistant Surgeons (235), (125)	4,320		4,320		3,810		4,258	
	1	1	Compounder (30)	360		360		360			
	1	1	Dresser (15)	180		180		180		540	
	3	3	Telegraph Establishment, 250 + L. A. 50 + Extra 50 1 (14), 1 (12)	4,510		6,310		4,510		5,112	
			Temporary Establishment—								
			Escorts charges	11,280		13,000		14,280		13,723	
	5	5	Levy Establishment, 1 (38), 4 (26)	1,700		1,700		1,700		1,860	
					31,230		31,750		30,750		31,367
<i>Allowances—</i>			Sumptuary Allowance and Clothing Allowance to Hospital Assistant	..		..		...		331	
			Travelling Allowances	3,000		3,000		4,000		2,692	
			House rent and other allowances	1,620		660		330		200	
					4,620		3,660		4,330		3,283
<i>Supplies and Services—</i>			Secret Service Money	3,000		3,000		3,000		3,000	
					3,000		3,000		3,000		3,000
<i>Contingencies—</i>			Office Allowance, Vice-Consul, Birjand	2,220		2,220		2,220		2,757	
			Postage and Telegrams	3,000		3,000		14,000		8,459	
			Office Allowance	19,200		19,000		19,200		27,406	
					24,420		24,220		35,420		38,622
<i>Special charges—</i>											
			Compensation on account of depreciation of Kions to officers	39,590		27,000		14,420		30,645	
			Compensation on account depreciation of Kion to	...	39,590	...	27,000	12,220	26,640	...	30,645
Total Seistan					1,57,010	...	1,57,820		1,66,040		1,70,707

DETAILED ACCOUNT No. 25E.—POLITICAL.—POLITICAL SUBSIDIES.

<i>Subsidy—</i>									
Bhutan Darbar	1,00,000		1,00,000		1,00,000		1,00,000		
Sikkim Darbar	12,000		11,770		12,000		12,000		
Subsidy to the Amir of Afghanistan	20,50,000		20,50,000		20,50,000		20,50,000		24,50,000
Subsidy and Contribution to the Khan of Kelat	1,00,000		1,00,000		1,00,000		1,00,000		1,00,000
Subsidy to Contractors for Supply of Camels on Nuahki-Seistan Route	...		80,000		...		...		...
Maskat Subsidy	1,86,400		1,86,400		1,86,400		1,86,400		1,86,400
Special Subsidy	...		1,00,00,000		...		...		...
For rounding			30						
Total	...	24,48,400		24,78,200		24,48,400		24,48,400	28,36,400

DETAILED ACCOUNT No. 25F.—POLITICAL—DARBAR PRESENTS AND ALLOWANCES TO VAKEEES, ETC.

	Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Darbar Presents	40,020		30,120				24,540	
Jash Presents . . . . .	...		...				1	
Allowance to Vakeels	2,000		2,300				2,299	
Poshakhana Contingencies	5,000		7,400				8,178	
For rounding	20		20		20			
Total		47,000		39,800		43,600		35,018

DETAILED ACCOUNT No. 25G.—POLITICAL.—REFUGEES AND STATE PRISONERS.

SUMMARY.							
Cabul Refugees		13,380		14,180		13,200	12,528
Other Refugees		3,560		4,010		3,900	3,610
For rounding		60		10		160	
Total			17,000		18,200	17,000	16,138

DETAILS.							
Cabul Refugees.							
Muhammad Hosan Khan & Alum Khan and sons		4,800		4,800		4,800	1,270
Sardar Muhammad Khan Hotak		2,880		2,880		2,880	2,880
Relations of the late Sardar Sher Ali Khan, ex-Wali of Kandahar		1,440		1,560		1,440	1,320
Sardar Sher Jan		480		860		...	343
Ali Ahmad Must Halima and family of late Sardar Hussein Khan . . . . .		...		100		800	260
Sardar Shah Nawaj Khan		2,400		2,600		2,400	2,200
Family of Sardar Sher Ahmed Khan		1,380		1,380		1,380	1,265
Total Cabul Refugees			13,380		14,180	13,200	12,528
Other Refugees.							
Burmese Princes		3,360		3,360		3,360	3,060
Mashal Sultan, Hazara Refugee		200		650		600	550
Total other Refugees			3,560		4,010	3,900	3,610

DETAILED ACCOUNT No. 25H.—POLITICAL.—CHARGES FOR ORGANIZING IMPERIAL SERVICE TROOPS.

SUMMARY.							
Inspecting Staff		2,87,670		2,87,600		2,90,260	2,84,497
Musketry Class		2,610		2,510		5,390	2,607
For rounding		20		10		50	
Total			2,90,300		2,90,100	3,04,700	287,194

	Numbers.		DETAILS.					
	1918-19.	1919-20.						
			Inspecting Staff.					
Salaries—	1	1	Inspector-General, I. S. Troops, (1,800—2,000)	24,000	25,200	24,000	25,200	
	11	11	Inspecting Officers 1 (1,380), 1 (1,400—1,450), 1 (900), 2 (1,927—1,4), 5 (1,140—1,4), (a) 1 (1,040—1,4)	1,49,840	1,19,500	1,58,740	97,423	
	8	9	Assistant ditto (580), (735), 6 (700), 1 (941)	77,470	54,000	72,910	66,225	
	1	1	Inspector of Signalling (800)	9,600	1,200	9,800	1,200	
			Exchange Compensation Allowance . . . . .	...	1,600	7,700	9,336	
				2,60,910		2,72,950		
				Recovery from the Kashmir State				
				Deduct—Probable Savings	44,000	60,000		
					2,16,910	2,01,500	2,12,950	1,99,334
Establishment—	24	24	Clerks, 1 (300—500), 1 (200—300) Do. 1 (75), 1 (110—160)	19,850	23,500	22,750	23,017	
			Clerks, 6 (60—80), 8 (30—40), 6 (40—55)					
	5	5	Servants, 1 (10—20), 1 (10—12), 1 (9), 2 (8)	650	680	840	628	
				3,840	2,500	1,200	407	
					24,340	20,980	24,500	24,112
Allowances—			Travelling Allowance	50,000	47,000	50,000	50,710	
			House Rent and other Allowance	1,720	1,200	1,720	988	
			Compensation for dearness of Provisions	140	180	140	62	
			Hill Journey Allowance . . . . .	...	...	...	68	
					51,860	48,880	51,860	51,778
				Carried over	2,98,110	2,70,860	2,80,400	2,75,804

(a) Moiety of 1 (1,140—1,4) debitable to Punjab.

DETAILED ACCOUNT No. 251.—POLITICAL—MISCELLANEOUS—*contd*

	Numbers			Budget Estimate, 1919-20		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Mewar Bhil Corps—<i>contd</i>								
			Brought forward		1,17,410		1,16,690		1,16,870		1,14,514
<i>Allowances—</i>			House rent and other allowances .	28,000		28,000		29,250		27,669	
			Travelling Allowances . .	1,840		1,850		2,580		1,886	
			Compensation for Dearness of Provisions	14,500		14,800		19,300		14,542	
					44,340		44,150		51,130		44,097
<i>Supplies and Services—</i>			Medical Supplies . .	1,000		1,000		1,830		1,014	
			Ordnance stores . .	...		80		2,230		2,479	
			Transport Charges . .	2,330		2,600		...		...
			Rewards for Military Service	440		470		440		421	
			Free Issue of Firewood .	1,010		1,100		850		1,197	
					4,730		5,200		4,850		5,111
<i>Contingencies—</i>			Stationery	410		550		360		524	
			Kit-money to Recruits . . .	1,030		1,200		1,830		858	
			Hutting Money	830		830		830		834	
			Clothing	760		760		770		760	
			Service Postage and Telegram Charges	500		450		500		550	
			Miscellaneous	290	3,820	350	4,140	490	4,780	558	4,074
			Total Mewar Bhil Corps		1,70,350		1,70,180		1,77,680		1,07,796
			Malwa Bhil Corps								
<i>Salaries—</i>	1	1	Commandant (1040—14—) . .	12,500		12,490		12,500		12,491	
			Exchange Compensation Allowance.	..		110		390		655	
					12,500		12,600		12,890		12,146
<i>Establishment—</i>	8	8	Subadars, 4 (50), 4 (70) . .	5,760		5,760		5,760		5,760	
	8	8	Jemadars, 4 (40), 4 (35) . .	3,600		3,480		3,000		3,512	
	35	35	Havildars (14)	5,880		5,680		5,880		5,582	
	35	35	Naiks (12—12½)	5,090		4,900		5,090		5,093	
	8	8	Buglers (10)	960		960		900		959	
	546	546	Sepoys (8½)	55,700		54,200		55,700		54,377	
	1	1	English writer (75)	900		1,080		900		992	
			Carried over	77,890	12,500	76,060	12,600	77,890	12,890	76,275	12,146

DETAILED ACCOUNT No. 251—POLITICAL—MISCELLANEOUS—*contd.*

	Numbers			Budget Estimate, 1919-20		Revised Estimate, 1918-19.		Budget Estimate, 1918-19		Accounts, 1917-18	
	1918-19	1919-20		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment— contd.</i>			Malwa Bhil Corps—<i>contd.</i>								
			Brought forward	77,890	12,500	70,060	12,600	77,890	12,890	76,275	13,116
			EDUCATIONAL ESTABLISHMENT.								
			School Allowance	1,080		1,090		1,090		1,080	
			MEDICAL ESTABLISHMENT								
	1	1	Medical Charge Allowance (100)	1,200		1,200		1,200		1,200	
	1	1	Sub-Assistant Surgeon (15) .	510		360		360		361	
			Exchange Compensation Allowance.	...		10		80		63	
	1	1	Bhistie (10)	120		120		120		121	
	1	1	Sweepers (7)	90		80		90		51	
<i>Allowances—</i>	5	5	Medical Charge Allowance to Sub-Assistant Surgeon 5 (11) .	660		660		660		620	
			MUNICIPAL ESTABLISHMENT								
	7	7	Bhisties (10)	840		500		840		801	
	7	7	Sweepers (7)	590		560		590		561	
			<i>Deduct—Probable savings . .</i>	2,000	91,010		90,970		92,920		91,171
			Allowances for Butt and Targets (4)	..						18	
			Office Allowance (50) . . .	...		...				600	
			Forage Allowance (30)			..				100	
			Staff Allowance . . . .	...				..		1,175	
			Allowance to Assistant Armourer			.		.		60	
<i>Supplies and Services—</i>			Travelling Allowance . . .	5,000		6,500		5,000		6,783	
			Good Conduct Pay							10,503	
			Half Mounting Allowance . .					..		6,721	
			Compensation for Dearness of Food	30,000		30,000		16,000		18,013	
			House rent and other allowances	20,460		21,000		20,460		...	
			Famine Compensation . . .	..		..		..		20	
			Allowances in Connection with Payments of Pensioners . . .	...		...		...		50	
			Musketry Prizes . . . .	...	55,460	...	57,500	..	41,400	319	44,281
			Hire of Transport . . . .	...		...		...		12	
			Medical Supplies	1,000		1,250		750		1,332	
<i>Miscellaneous—</i>			Kit-money to Recruits . . .	700		700		2,000		327	
			Hutting Money	600		400		600		532	
			Clothing Contingencies . . .	750	2,300	750	2,350	750	3,850	750	2,552
			Conservancy Contingencies . .	1,800		1,950		1,800		1,802	
			Service Postage and Telegram Charges	200		200		200		223	
			Miscellaneous and Incidental .	800		400		800		4,781	
			Telephone Connections at Commandant's House and Regimental Lines	300		300		800		300	
			Rent to Indore State for the land occupied by the Corps at Indore .	250		250		250		250	
					4,100		3,910		4,100		3,056
			For rounding		80				80		
			Total Malwa Bhil Corps		1,55,400		1,57,290		1,44,750		1,49,806

INDIA—EXPENDITURE.

DETAILED ACCOUNT No. 251.—POLITICAL—MISCELLANEOUS—*contd.*

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19		Budget Estimate, 1918-19		Accounts, 1917-18	
	1918-19	1919-20		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Imperial Cadet Corps.								
	...	1	Commandant ch allowance (100)	1,300		1,510				2,076	
	1	..	Native Adjutant (450)	...		410					
					1,200		2,020		2,700		2,076
			OFFICE ESTABLISHMENT.								
	1	1	Clerks' allowance @ 10 per mensem								
	...	...	Short-hand writer and 2nd clerk (40)								
	...	...	Copyist and Accountant (27)								
	...	...	Stores clerk (10)								
					600		550		480		210
			MEDICAL ESTABLISHMENT.								
	1	...	Sub-Assistant Surgeon 1 (10)						120		
			LINE GUARD.								
	1	1	Duffadars (16)	190		190		190		192	
	8	...	Sowais and Chaukidar, 8 (11)	..		.		1,060		..	
					190		190		1,250		192
			MENTAL ESTABLISHMENT.								
	1		Bhisti (7)	...		...		80		...	
	2		Syces (8)	...		...		190		..	
	1		Chaprasis (8)	100		100		100		96	
			Miscellaneous Establishment	...		.		100			
					100		100		470		96
			Allowances—								
			Compensation for dearness of food	300		...		...		..
			House-rent and other Allowances	...		—100		...		—35	
					300		—100		...		—35
			Supplies and Services—								
			Clothing	70		60		320		54	
			Feed of Horses	...		...		30		...	
			Purchase of Saddlery, etc.	30		..		..		..
			Medical Hospital Stores	50		...		50		..	
					150		60		400		54
			Contingencies—								
			Hot and cold weather charges	80		80		80		558	
			Miscellaneous	680		600		680		...	
			Mental charges	50		..		380		...	
			Rent on telephone line	180		180		180		...	
			Grain Compensation allowance to menials			10		...		..
					1,020		870		1,320		558
			Special Charges—								
			Contribution for lighting and up-keep of Cantonment Roads		100			100			
			Deduct—Probable Savings		40			1,640		1,640	
			For rounding								
			Total Imperial Cadet Corps		3,700		3,890		5,200		3,151
			Other Charges								
			Steam Launch purchased in Europe	...		...		...		1,15,250	
			Cost of war messages to Ruling Chiefs in India	...		...		28,000		29,123	
			Education of Tibetan boys	3,750		3,000		5,620		3,125	
			Delineation of Boundary and Trans-Frontier Surveys	650				650		39	
			Rewards to Indian Chiefs for Political Service	1,400		2,200		1,400		600	
			Purchase and Repair of Insignia of India Order	8,000		8,000		7,000		8,112	
			Secret Service (amount at the disposal of the Viceroy)	25,000		6,000		25,000		6,408	
			Charges in connection with the deputation of an officer in the Persian Gulf	...		...		...		796	
			Miscellaneous	1,250		1,700		1,250		1,052	
			Honoraria for extra work in Baluchistan	1,200		1,000		1,000		1,10,820	
			Major Key's deputation to Makran Border	...		5,800		...		...
			Cost freight of ammunition supplied for presentation to the Tibetan Government	...		...		...		5,469	
			Total Other Charges		41,250		27,200		67,920		48,702

26A.—AGRICULTURE.					
	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
Agriculture	26Aa	Rs. 7,55,800	Rs. 6,90,700	Rs. 6,76,800	Rs. 7,53,098
Veterinary Charges	26Ab	4,38,700	4,23,700	3,88,600	3,57,990
Co-operative Credit		11,200	11,400	4,500	12,731
Lump provision at the disposal of the Finance Department		35,100			
Probable Savings		5,800			
For rounding		12,35,600	11,25,800	10,69,900	
		600	200	900	
Total		12,35,000	11,26,000	10,69,000	11,23,819

DETAILED ACCOUNT NO. 26A a — AGRICULTURE—AGRICULTURE.

AGRICULTURAL RESEARCH INSTITUTE, ETC., PUSA.		Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
SUMMARY.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Office of the Agricultural Adviser and Director		2,77,780		2,33,020		2,15,190		3,15,848	
Medical Establishment		11,800		12,110		10,790		11,028	
Imperial Cotton Specialist		25,250		21,020		24,550		24,173	
Imperial Agricultural Chemist		12,600		38,200		36,810		32,051	
Imperial Mycologist		17,370		43,300		4,800		17,182	
Imperial Entomologist		55,630		50,210		48,240		45,171	
Estate Establishment		21,190		21,250		23,860		20,559	
Imperial Pathological Entomologist		30,710		33,620		28,970		22,834	
Imperial Agricultural Bacteriologist		31,660		32,280		32,900		30,831	
Imperial Economic Botanist		50,860		50,000		17,980		40,117	
Imperial Agriculturist		73,120		51,150		68,630		61,099	
Indigo Research Chemist		50,000		47,310		60,000		57,611	
Lump provision to work up to the Estimated Revised . . . . .		...		11,000		...		...
Deduct—Probable Savings		7,21,190		6,72,120		6,43,400		7,17,788	
For rounding		16,000		20		8,000			
Agricultural and Fruit-growing Establishment (Baluchistan)		7,08,200		6,52,100		6,35,100		7,17,788	
Cotton Cultivation and Agricultural Improvements (Coorg)		26,290		18,300		18,070		18,821	
Miscellaneous Expenditure (Revenue and Agricultural Department)		3,090		1,660		5,510		2,289	
Botanical and other Public Gardens								120	
Public Exhibition and Fairs		11,360		11,280		10,820		10,568	
Deduct—Probable Savings		7,920		1,320		7,200		3,200	
For rounding		3,000		10		30			
TOTAL		7,55,900		6,90,700		6,76,800		7,53,098	

		Numbers		DETAILS.							
		1918-19	1919-20								
Salaries—		1	1	Office of the Agricultural Adviser and Director.							
		1	1	Agricultural Adviser and Director (2,750)		31,680	27,450	28,800	28,778		
				Assistant to Agricultural Adviser and Director (500—1,000+L. A. 100) . . . . .		...	7,970	9,570	8,969		
				Exchange Compensation Allowance . . . . .		...	220	740	1,365		
				Indigo Research chemist							
				Joint Director D. A. 250		8,000	...	35,610	39,110	39,112	
Establishment—		1	1	Superintendent (300—400)		3,080	3,870	3,810	3,771		
		15	15	Assistant Superintendent (200—250)		2,760	2,720	2,640	2,855		
				Clerks (150—200), (125—150), 3 (100—125), 1 (75—100), 5 (50—75), 4 (30—50)		15,650	16,000	15,240	15,099		
		1	1	Cashier (75—100)		980	1,020	900	900		
		1	1	Assistant Cashier (80)		360	340	300	108		
		1	1	Librarian (75—100)		1,200	1,200	1,200	1,161		
		1	1	Fieldman (50—75) . . . . .		...	...	...	95		
		15	15	Servants 2 (15), 2 (12), 3 (10), 3 (9), 8 (8), 3 (6)		2,130	1,750	1,680	1,685		
				Temporary Establishment		1,160	4,500	1,760	5,081		
		1	1	Despatcher (30—50)		460	360	360	186		
		1	1	Stenographer (100—125)		1,500	1,180	1,260	1,130		
				Library Typist (30—50)		410	...	860	...		
				Wai allowance		2,500	...	...	...
				ARTISTS BRANCH							
		...	11	Artists and Photographers 3 (100—125), 4 (75—150), 3 (50—75), 1 (30—50)		9,480	...	...	...
				ILLUSTRATION BRANCH.							
		1	1	1 Reader, Publication Branch (125—1—150)		1,620	1,580	1,560	1,564		
		1	1	1 Typist (30—4—50)		460	800	410	360		
		28	28	Establishment for Electric and Gas Installations (25—35), (30—50) 1 (30—35), 2 (25—30), (20—25), 2 (20), 4 (8), 5 (8), 2 (75—100), 2 (15), (12), (10)		6,040	9,200	5,900	12,290		
				Electrical Engineer (300—500)		3,600	...	3,120	...		
				ELECTRICAL BRANCH.							
		...	2	Menials 1 (20—25), 1 (10—15)		360	...	...	...
				Travelling Allowance		18,000	18,000	16,500	19,517		
				Grain Compensation Allowance		1,000	...	1,000	...		
				Carried over		1,08,300	97,940	97,180	1,04,844		

DETAILED ACCOUNT No. 26Aa.—AGRICULTURE—AGRICULTURE—*contd.*

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Office of the Agricultural Adviser and Director— <i>contd.</i>											
ILLUSTRATION BRANCH— <i>contd.</i>											
Supplies and Services—			Brought forward		1,08,290		97,940		97,180	191	1,01,844
			Purchase and Repair of Tents	1,200		400		1,200			
			Fuel, Stores, etc., for Gas and Electric Ice Installation	12,000		13,000		12,000		16,258	
			Veterinary Journal and Memoirs	...							
			Agricultural Periodicals and Journals Publications	20,080		26,000		20,260		19,246	
Contingencies—			Maintenance of Gas and Electric Installation	7,000		10,000		7,000		6,748	
					46,280		40,400		48,460		42,443
			Rent of Telephone Line	220		220		110		219	
			Postage and Telegram Charges	2,150		2,500		1,700		2,924	
			Purchase and Repair of Furniture	500		400		400		365	
Special Charges—			Purchase of Books and Periodicals	3,000		1,000		1,000		4,037	
			Carriage of Tents and Records	800		400		800		425	
			Hot and Cold Weather Charges	...		30		...		60	
			Pay of menials	40		80		40		6	
			Miscellaneous	2,500		3,000		2,500		2,112	
		Committee on long staple cotton in India	...	9,210	36,000	7,580	30,000	6,550	95,100	11,048	
		Expenditure out of profits from the wheat scheme	...		500		...				
		Charges in connection with the visit of H. E. the Viceroy at Pusa	...		6,000		...				
		Charges for the Meeting of the Board of Agriculture	1,000		1,000		1,000		1,925		
		Charges for Sanitary Arrangements	10,000		8,000		10,000		5,687		
		Agricultural Experiments	...		6,000		...		27,891		
		Sugar Experiments	3,000		3,000		3,000		4,410		
		Contribution Indigo Committee.	15,000		...		...		...
		Committee for enquiry into the water requirement of crops	20,000		...		...		...
		Grants to Indian Tea Association	15,000		15,000		...		7,515		
		Sugar Bureau	50,000	1,14,000	3,500	79,000	15,000	65,000	16,000	1,57,508	
		Total Office of the Agricultural Adviser		2,77,780		2,33,920		2,15,190		3,15,948	
Medical Establishment.											
Salaries—	...	1	Civil Assistant Surgeon (140+100 L. A.)		2,880		2,770		1,560		2,698
Establishment—	1	1	Sub-Assistant Surgeon (110+L.A.40)	1,800		1,800		1,440		1,698	
	1	1	Midwife (60)	720		720		720		720	
	2	2	Compounder (20)	480		540		480		402	
	2	2	Dresser (15)	360		290		360		164	
	3	3	Servants, 8 (8)	210		200		200		192	
Allowances—	1	1	Female attendant (12)	140		90		140		19	
			Temporary Establishment	...	3,710	190	3,880	...	3,340	...	3,190
			Travelling Allowance							...	6
			Grain Compensation Allowance								6
			Medicines, etc.	3,000	...	2,500		2,000	...	3,207	
Supplies and Services and Contingencies—			Diet	1,500		1,000		1,500		909	
			Menial Charges	350		340		340		261	
			Miscellaneous	450		500		350		757	
					5,800		4,340		4,190		5,184
			Equipment of the Hospital and Female Ward		...		1,500		1,700		...
Special charges—			Total Medical Establishment		11,890		12,440		10,790		11,028
Imperial Cotton Specialist.											
Salaries—	1	1	Imperial Cotton Specialist (500—1,000)	12,000		12,000		12,000		13,400	
Establishment—			Local Allowance (150—200)	2,400		2,400		2,400		1,000	
	1	1	Assistant (75—10—125)	1,500	14,400	1,490	14,400	1,500	14,400	1,370	14,400
	2	2	Fieldmen, 2 (30—50)	1,200		1,200		1,200		1,200	
	1	1	Clerk (30—50)	600		160		600		366	
	1	1	Museum-keeper (10—15)	180		180		180		180	
Allowances—	5	5	Servants, 3 (10), 2 (8)	560		400		560		506	
			War Allowance	700		520		...		...
			Travelling Allowance	4,000	4,740	4,000	3,790	4,000	4,040	3,509	3,622
			Compensation for dearthness of food	...		100				68	
					4,000		4,100		4,000		3,572
Supplies and Services—			Purchase and Repair of Tents	50		50		50		48	
			Laboratory Apparatus and Fittings	100		...		100		...	
			Service Postage and Telegram Charges	150	150	150	50	150	150	99	49
			Rents, Rates and Taxes	1,010		1,000		1,010		1,288	
			Purchase of Furniture	200		100		200		183	
Contingencies—			Purchase of Books	200		100		200		100	
			Carriage of Records	50		30		50		29	
			Hot and Cold Weather Charges	50		...		50			
			Office Expenses and Miscellaneous	300	1,960	300	1,680	300	1,080	881	2,580
			Total Imperial Cotton Specialist		25,250		24,020		24,550		24,178

DETAILED ACCOUNT No. 26A a — AGRICULTURE—AGRICULTURE—*contd.*

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial Agricultural Chemist.											
Salaries—	1	1	Imperial Agricultural Chemist (500—1,000)+L. A. (100—200)	14,400		13,100		13,980		9,746	
	1	1	Supernumerary Agricultural Chemist (500—1,000)	7,240		...		6,640		1,000	
	2	2	Assistants to Imperial Agricultural Chemist (200—250), (200—20—300)	6,280		6,590		6,220		5,726	
			Probable savings	7,240	20,680		19,690	6,640	20,200		16,472
Establishment—	1	1	Third Assistant to Imperial Agricultural Chemist (100—150)	1,560		1,300		1,560		756	
	5	5	Laboratory Assistants, 4 (75—125), 1 (50)	6,480		4,100		5,280		5,487	
	1	1	Clerk (30—75)	720		780		720		720	
	3	3	Laboratory servants, 2 (10—20), 1 (8)	580		570		570		558	
	5	5	Males, Peons, 1 (10), 4 (8)	500		510		500		504	
			Temporary Establishment	240		...		...		...
Allowances—			Travelling Allowance	4,000	10,080	3,500	7,260	2,600	8,630	2,620	8,025
			Laboratory fittings	6,000	4,000	6,000	3,500	3,000	2,600	3,010	2,620
			Purchase and repair of tents	160		...		100		...	
Supplies and Services—			Purchase of Books and Publications	700	6,100	700	6,000	700	3,100	824	3,010
			Purchase of Office Furniture	100		100		100		95	
Contingencies—			Service Postage and Telegram Charges	180		150		180		121	
			Miscellaneous	850	1,830	800	1,750	800	1,780	884	1,924
			Total Imperial Agricultural Chemist		42,690		38,200		36,310		32,051
Imperial Mycologist.											
Salaries—	1	1	Imperial Mycologist (500—1,000)+L.A. (100—200)+P.A. (100—200)	16,800		14,680		16,800		16,800	
	1	1	Second Imperial Mycologist (500—1,000) and L.A. (100—200)	10,920		9,190		10,260		9,656	
	1	1	First Assistant to the Mycologist (200—300)	3,600	31,320	3,260	27,130	3,600	30,660	3,450	29,906
Establishment—	3	3	Assistants, 2(75—125), 1(150—200)	4,560		4,390		5,040		5,198	
	2	2	Clerks (30—50), (30—75)	1,020		950		1,010		988	
	5	5	Servants, 4 (8), 1 (6)	460		460		460		473	
	1	1	Laboratory Keeper (10—20)	220		210		200		186	
	3	3	Fieldmen, 2 (30—50), 1 (50—75)	2,100		1,300		2,050		1,794	
	2	2	Mali (6), (4)	120	8,480	120	7,370	120	8,880	100	8,789
Allowances—			Travelling Allowance		4,650		6,000		4,400		5,555
Supplies and Services—			Purchase of Laboratory apparatus and appliances		1,500		1,500		1,500		1,715
Contingencies—			Service Postage and Telegram Charges	100		150		100		64	
			Purchase of Books and Periodicals	750		700		750		747	
			Stationery Charges and Purchase of Herbarium papers	100		50		100		7	
			Carriage of Specimens	100		100		100		99	
			Purchase of Furniture	140		50		140		50	
			Miscellaneous	280	1,420	250	1,800	280	1,420	280	1,247
			Total Imperial Mycologist		47,870		48,300		46,860		47,162
Imperial Entomologist.											
Salaries, etc.—	1	1	Imperial Entomologist (500—1,000) and L.A. (100—200)	11,400		10,850		10,800		10,198	
	1	1	Supernumerary (400—1,000)	4,880		...		4,800		...	
	1	1	First Assistant to the Imperial Entomologist (200—400)	4,410		3,980		4,170		3,877	
	1	1	Second Assistant (200—400)	2,820		...		2,780		...	
			Probable savings					1,500			
			Grand total		22,490		17,780		17,730		15,575

DETAILED ACCOUNT No. 26Aa.—AGRICULTURE—AGRICULTURE—contd.

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—			Imperial Entomologist—contd.								
			Brought forward		23,490		17,780		17,780		15,575
			Temporary establishment . . . . .	...		...		480		485	
	3	2	Assistants, 2 (150—200)	4,800		6,980		6,960		7,090	
	4	4	Fieldmen, 1 (50—75), 3 (30—50)	2,480		2,460		2,700		2,488	
	1	1	Clerk (30—75)	680		640		600		600	
	1	1	Laboratory Keeper (10—20)	220		210		190		183	
	6	6	Servants, 4 (8), 2 (6)	530		520		530		528	
	1	1	Typist (30—75)	660		640		600		600	
	1	1	Setter (30—50)	600		600		600		600	
	1	1	Assistant Setter (10—20)	240		240		240		202	
	1	...	Head Artist . . . . .	...		1,860		1,500		1,906	
	1	...	Assistant Artist . . . . .	...		...		360		...	
			Sericulture Experiment Establishment—								
	1	1	Assistant (150—200)	2,400		2,400		2,400		2,817	
			Menial Establishment	2,000		1,800		2,000		1,980	
			Temporary establishment	220		480		...		...
Allowances—			Travelling Allowances		14,790		18,810		19,160		18,950
Supplies and Services—			Purchase of Insecticides and Appliances	1,000		700		1,000		916	
			Laboratory Apparatus, etc.	1,850		1,500		1,850		1,281	
			Purchase of Insect cabinets	5,000		...		...		...
Contingencies—			Service Postage and Telegram Charges		7,850		2,200		2,850		2,197
Special charges—			Purchase of Books, etc.	500		400		500		386	
			Carriage of Specimens	750		650		750		610	
			Purchase of Furniture	150		400		150		289	
			Miscellaneous	400		100		400		331	
			Silk weaving and dyeing experiments	700		700		700		1,087	
			Total Imperial Entomologist	1,000	8,500	1,000	3,450	...	1,000	...	2,653
					55,630		50,240		48,240		45,474
Establishment—			Estate Establishment.								
	1	1	Building Overseer (100—150)	1,280		1,100		1,200		...	
	1	1	Estate Overseer (75—100)	1,140		1,080		1,080		1,090	
	1	1	Clerk (25—35)	300		...		...		2,577	
			Temporary Establishment	2,640		2,640		2,750		...	
Allowance—			Travelling allowance		5,840		4,820		5,090		3,667
Supplies and Services—			Workshop	3,000		3,000		3,000		2,408	
			Station Service	2,000		2,000		2,000		2,458	
			Upper of Estate	7,000		5,000		7,000		5,358	
			Construction and repairs of Department Estate buildings and roads, etc.	4,000		3,800		4,000		3,520	
Contingencies—			Pay of Menials	2,550	16,000	2,800	13,800	2,550	16,000	1,848	14,734
			Miscellaneous	300		300		300		298	
			Total Estate Establishment		2,850		2,600		2,850		2,146
					24,190		21,250		23,880		20,559
Salaries—			Imperial Pathological Entomologist.								
	1	1	Imperial Pathological Entomologist (500—1,000) and Local Allowance (100—200)		14,400		14,860		14,400		7,048
Establishment—	8	8	Assistant to the Imperial Pathological Entomologist, (75—125) 2 (150—200)	5,100		4,830		4,500		4,500	
	2	2	Fieldmen, 2 (30—50)	1,200		1,200		1,200		1,258	
	1	1	Clerk (50—75)	680		680		600		600	
	2	2	Assistant Setters (10—20), (15—20)	480		480		480		480	
	1	1	Laboratory Keeper (10—1—20)	170		160		160		143	
	2	2	Servants (8)	190		800		190		330	
	1	1	Setter (30—50)	600		600		600		600	
	1	1	Farash (6)	70		...		70		...	
	1	1	Mali (6)	70		...		70		...	
	1	1	Artist . . . . .	...		900		900		900	
			Temporary Establishment . . . . .	...		200		...		...
					8,540		9,300		8,770		8,806
Allowances—			Travelling Allowance		5,000		7,500		3,000		2,967
Supplies and Services—			Purchase of Insecticides	300		600		300		236	
			Laboratory Apparatus	1,000		1,000		1,000		1,944	
Contingencies—			Service Postage and Telegram Charges		1,800		1,600		1,800		2,180
			Purchase of Books	150		180		150		80	
			Carriage of Specimens	700		200		700		256	
			Purchase of Furniture	50		...		50		...	
			Miscellaneous	300		180		300		271	
				300		800		300		676	
					1,500		860		1,500		1,388
			Fees for classification of Diplomas . . . . .		...		...		...		600
			Total Imperial Pathological Entomologist		80,740		83,620		83,970		82,884

DETAILED ACCOUNT No. 26Aa.—AGRICULTURE—AGRICULTURE—*contd.*

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial Agricultural Bacteriologist.											
Salaries—	1	1	Imperial Agricultural Bacteriologist (500—1,000) and L. A. (100—200)	14,400		13,980		13,910		13,800	
	1	1	Supr. Agricultural Bacteriologist (500—1,000)	8,010				7,410		...	
	1		First Assistant to the Imperial Agricultural Bacteriologist (200—300)	3,600		3,600		3,600		3,450	
			Probable Savings	5,010				7,410			
					18,000		17,580		17,510		17,250
Establishment—	4	5	Laboratory Assistants (150—200), 3 (75—125), (50—75)	6,660		5,100		5,700		5,270	
	1	1	Fieldman (30—50)	600		580		550		510	
	1	1	Clerk (30—75)	660		610		600		592	
	2	2	Laboratory Keeper (10—20)	410		390		390		370	
	1	1	Fireman (8)	100				100			
	4	4	Servants, 3 (8) and 1 (6)	360		560		360		576	
	1	1	Mali (10)	120		560		120			
			Daily allowances to Mr. N. P. Nandy	180				900			
			Temporary Establishment	200							
					9,200		8,130		8,720		7,324
Allowances—			Grain Compensation Allowance								
			Travelling Allowance								
Supplies and Services—			Laboratory Fittings and Chemical Apparatus		3,000		1,500		2,800		2,389
Contingencies—			Service Postage and Telegram Charges		2,500		3,500		2,500		2,500
			Purchase of Books, etc.	300		200		300		66	
			Carriage of Specimens	100		100		100		108	
			Purchase of Furniture	100		100		400		118	
			Miscellaneous	1,000		600		1,000		395	
					1,870		1,570		1,870		671
											1,121
			Total Imperial Agricultural Bacteriologist		34,600		32,250		32,900		30,834
Imperial Economic Botanist.											
Salaries—	1	1	Imperial Economic Botanist (500—1,000) + L. A. (100—200)	11,100		11,120		14,400		14,450	
	1	1	Second Imperial Economic Botanist (750—1,000) L. A. (150—200)	13,230		12,630		12,630		12,066	
					27,630		27,050		27,030		26,518
Establishment—	3	3	Assistants, 2 (75—125), 1 (150—200)	1,920		1,600		4,500		4,359	
	2	2	Fieldmen, 1 (30—50), 1 (20—50)	1,020		900		980		948	
	2	2	Clerks (30—50) (30—75)	1,160				1,060		1,008	
	1	1	Laboratory Keeper (10—20)	210		210		240		237	
	1	4	Malies, 1 (10—20)	680		400		430		425	
	5	5	Servants, 4 (8), 1 (6)	460		460		460		455	
			Temporary Establishment	360		300		360		360	
					8,810		7,110		8,090		7,792
Allowances—			Travelling Allowance								
					5,910		6,500		3,500		6,793
Supplies and Services—			Laboratory Apparatus		1,000		1,000		1,000		25
Contingencies—			Service Postage and Telegram Charges	180		110		180		160	
			Purchase of Books	500		350		500		309	
			Carriage of Specimens	200		100		200		87	
			Purchase and Repair of Furniture	200		200		200		200	
			Carriage of Tents and Records	150		130		150		126	
			Hot and Cold Weather Charges	50		30		50		1	
			Miscellaneous	450		450		450		312	
Special Charges—			Plant breeding, Fruit Experiment and Botanical Gardens	5,000	1,780	6,000	1,400	5,000	1,710	3,332	1,195
			Machinery	750		1,000		750		462	
					5,750		7,000		5,750		3,794
			Total Imperial Economic Botanist		50,800		50,060		47,080		46,117
Imperial Agriculturist.											
Salaries—	1	1	Imperial Agriculturist (500—1,000) + L. A. (100—200)	14,400		510		13,580		12,889	
	1	1	Assistants Do. (250—300) for 9 months	2,700		3,400		3,880		3,075	
			Supernumerary Do. for 8 months	1,200		3,740		...		3,600	
Establishment—	1	1	Veterinary Overseer (200—300)	3,000				3,600			
	2	2	Farm Overseer, 1 (100—200), 1 (100—150)	3,340	21,800	3,880	7,650	3,600	20,810	3,328	19,564
	2	2	Clerks, 1 (30—50), 1 (30—75)	1,020		980		900		935	
	1	1	Store-keeper (30—50)	600		600		600		600	
	5	5	Fieldmen, 3 (30—50), 2 (50—75)	3,260		2,300		3,100		2,610	
	1	1	Mukadam (20—30)	360		380		360		380	
			Carried over	9,080	21,800	8,080	7,650	8,560	20,810	7,858	19,564

DETAILED ACCOUNT No. 26A—AGRICULTURE—AGRICULTURE—contd.

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Imperial Agriculturist—contd.								
			Brought forward	9,080	21,800	8,090	7,650	8,560	20,810	7,853	19,564
Establishment— contd.	1	1	Veterinary Compounder (15—20)	240		240		240		240	
	5	4	Servants, 3 (8), 1 (6), 1 (10)	360		410		480		447	
	1	1	Fitter (50—75)	900		900		900		900	
			Temporary Establishment	1,650		1,600		1,650		1,540	
Allowances—	3	3	Expert cultivators	720	12,950	700	11,940	720	12,550	644	11,624
			Travelling Allowance		3,500		1,500		3,500		3,794
			Agricultural Farm Experiments.								
Supplies and Services—			Workshops	3,700		1,700		1,700		1,000	
			Building and Machinery	6,000		6,000		6,000		6,200	
			Cleaning and levelling, etc.	2,500		2,000		2,500		2,300	
			Tillage implements, tools, and carts	2,200		2,000		3,000		757	
			Purchase of cattle for breeding and up-keep of breeding herd	5,000		4,000		3,000		3,650	
			Arable cultivation	10,500		10,500		10,500		10,900	
			Petty Repairs and Construction	3,000		1,500		3,000		1,499	
			Petty Supplies	600		450		400		400	
			Medicines for Veterinary Overseer	200	33,700	180	28,930	200	30,300	211	26,917
			Service Postage and Telegram Charges	200		400		200		405	
Contingencies—			Purchase of Books	500		200		500		397	
			Carriage of Specimens, Records, etc.	60		30		60		62	
			Purchase and Repair of Furniture	200		100		200		197	
			Hot and Cold Weather Charges	110		100		110		119	
			Miscellaneous	600		600		400		1,005	
			Pay of menials		1,670		1,430	...	1,470	15	2,200
			Total Imperial Agriculturist		73,120		51,450		63,630		64,099
			Indigo Research Chemist.								
Salaries—	1	1	Indigo Research Chemist (1,875)	22,500		22,500		22,500			
	1	1	First Assistant to Indigo (20)—230) Research Chemist	2,490	24,990	820	23,320		22,500		
Establishment—	3	2	Assistants (140—180), (100—120)	2,940		4,410		5,100			
	1	1	Clerk (50)	600		600		600			
	1	1	Chauffeur (50)	600		600		600			
	2	2	Laboratory servants (10—15)	290		200		240			
	2	2	Peons (8)	190		190		190			
	1	1	Cleaner for motor car (5)	60		60		60			
			Travelling Allowance		4,080		6,120		6,790		
Allowances— Supplies and Ser- vices—			Laboratory fittings apparatus and Chemicals	2,500	2,500	1,800	2,500	3,000	2,500		
			Machinery and Constructions for experimental trials	5,000	7,500	5,000	6,800	12,000		15,000	
			Postage and telegram charges	200		200		200			
Contingencies—			Purchase and repair of furniture	500		900		500			
			Purchase of books and periodicals	500		100		500			
			Miscellaneous	2,330		1,000		2,210			
			Purchase of Indigo	6,000	3,580	6,000	2,200	2,000	3,410		
Special charges—			Upkeep of motor car	800	6,800	400	6,400	800	9,800		
			Total Indigo Research Chemist		50,000		47,840		60,000		57,014

DETAILED ACCOUNT NO. 26Aa—AGRICULTURE—AGRICULTURE— <i>conold.</i>											
	Numbers			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Agricultural and Fruit Growing establishment, Baluchistan.											
<i>Establishment—</i>	1	1	Travelling Inspector (75—10—175)	1,140		...		1,020		...	
	1	1	Overseer (75—100) . . .	1,020		2,300		960		1,990	
	9	9	Malis, 8 (15), (25—40) allowance (7) (6, and temporary increase (190) .	2,190		1,700		1,970		.	
	1	1	Assistant Overseer (80—50) . .	460		...		410		..	
	1	1	Fruit expert (200, for 5 months .	1,000		950		2,000		1,180	
<i>Allowances—</i>			Allowance to Servants (7) (6) . .	..		...		...		1,395	
			Travelling Allowance	1,000		700		1,000		763	
			House rent and other allowances .	500		500		500		565	
			Compensation for dearness of Food	180		150		180		157	
					7,190		6,300		8,040		6,000
<i>Contingencies—</i>			Miscellaneous	} 13,500		12,000		9,100		12,821	
			Fixed contingencies								
			Contribution towards Horticultural Society . . . . .	...		...		150		...	
					13,500		12,000		9,250		12,824
			Lump provision		5,300				780		
		Total Agricultural, etc., Establishment		26,290		18,300		18,070		18,824	

DETAILED ACCOUNT No. 26Ab.—AGRICULTURE—VETERINARY CHARGES.							
SUMMARY.							
Coorg	6,030		5,280		5,020		4,513
Baluchistan	23,590		21,200		27,030		14,701
Delhi	990		1,700		840		1,949
Bacteriology	4,08,100		3,95,500		3,55,700		3,30,827
Roundings	20		20		10		.
TOTAL		4,38,700		4,23,700		3,88,600	3,57,990

DETAILED ACCOUNT NO. 26A_b.—AGRICULTURE—VETERINARY CHARGES.

	Numbers			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1919-20.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—			Bacteriology.								
	1	1	Director and First Bacteriologist (1,300—50—1,900)	16,510		15,720		16,450		14,045	
	1	1	Second Bacteriologist (750—50—1,400) (L. A. 100)	11,370		10,770		10,770		9,550	
	1	1	Pathologist (600—40—1,200) + L. A. 100	8,400		...		7,860		...	
	1	1	Physiological Chemist (800—1,200)	9,600		...		9,600		1,179	
	1	1	Exchange Compensation Allowance	...		80		490		112	
	1	1	Engineer (400—10—550)	5,400		2,050		6,210		4,516	
			Probable Savings	18,000							
					33,280		28,020		51,410		50,372
Establishment											
	1	1	Superintendent (200—10—250)	2,400				2,400			
	6	7	Clerks (100—125), (90—120) (75—100), (60—70), (50—60), (40), (30)	5,880		7,650		4,680		...	
			Local Allowance to Clerks	770				1,030		...	
	1	1	Artist and Photographer (120—6—150)	1,800		1,800		1,800		1,800	
	1	1	Librarian (50—5—75)	600		850		900		877	
	1	1	Store-keeper (50—5—75)	900		900		900		125	
			LABORATORY BRANCH.	12,050		11,200		11,110		3,502	
	1	1	Head Laboratory Assistant (450—10—500)	5,640		5,520		5,520		5,410	
	1	1	Second Laboratory Assistant (350—10—450)	5,280				5,160		11,611	
	1	1	Third Laboratory Assistant (350—10—450)	4,680		11,120		4,560		7,164	
	3	3	Laboratory Assistants (50), (40), (35)	1,500		...		1,500		...	
			VETERINARY BRANCH.	17,100		16,640		16,740		23,591	
	1	1	Veterinary Deputy Superintendent (250—10—350)	3,360		3,600		3,210		3,810	
	4	4	Veterinary Inspectors (150—10—200), 3 (100—10—150)	7,080		6,500		7,320		6,812	
	12	13	Dissectors, 11 (25—1—30), 2 (30—40)	4,130		4,240		4,130		4,142	
			FARM BRANCH.	14,870		14,340		14,690		15,291	
	1	1	Farm Manager (300—20—400)	4,080		4,000		3,810		3,751	
	1	1	Farm Overseer (60)	720		760		720		41	
	1	2	Godown-keeper (25—1—30) (30—40)	600		380		360		349	
	1	1	Farm Jamadar (20)	240		240		240		197	
	2	2	Packers (30), (25)	660		660		660		660	
	2	2	Carpenters, 2 (20)	480		480		480		480	
	1	1	Forester (15)	180		180		180		180	
	2	2	Forest Guards (8—12), (6 for 4 months)	130		110		130		109	
			ELECTRICAL BRANCH.	7,150		6,810		6,610		6,567	
	...	1	Electrician	820		...		770		...	
	1	2	Assistant Electrician (60—4—100)	2,280		1,100		480		1,276	
			MEDICAL BRANCH.	3,100		1,100		1,250		1,276	
	1	1	Sub-Assistant Surgeon (30 + L. A. 20) + D. A. 20	840		740		780		910	
	1	1	Compounder (25—1—30)	310		300		310		300	
			Temporary Establishment	...		...		7,010		...	
			MINIALS.	1,150		1,040		8,100		1,210	
	22	22	Servants, 2 (15), (18), (16), 3 (12), 2 (11), 5 (10), 7 (8), (7)	2,820		2,680		2,820		2,755	
			Temporary establishment	7,320		7,270		460		6,193	
				10,140		9,950		3,280		5,048	
					65,560		61,080		61,780		60,388
Allowances—											
			Travelling Allowances	7,500		8,000		4,000		7,466	
			Pony Allowance	...		...		...		848	
			Compensation for dearth of provision	1,700		1,000		500		105	
			House rent and other allowances	370		380		370		...	
					9,570		9,380		4,870		7,919
			Carried over		1,08,410		99,080		1,18,000		93,039

DETAILED ACCOUNT No. 26Ab—AGRICULTURE—VETERINARY CHARGES—*concl'd.*

		Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts 1917-18	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Bacteriology—concl'd.									
Supplies and Services—	Brought forward		1,08,410		99,030		1,18,060		91
	Library Allowance	1,000		1,120		2,000		1,426	
	Petty construction and repairs	1,000		600		4,000		...	
	Up-keep of electric installation and Machinery	8,000		8,500		6,000		7,998	
	Purchase of Chemicals and Apparatus	24,000		27,000		12,000		10,417	
	Purchase of bottles, etc					7,000		5,432	
			34,000		37,220		31,000		21
	PURCHASE OF STALLIONS.								
	Purchase of Animals		45,000		50,000		40,000		51
	STABLE FEED AND KEEP.								
Contingencies—	Cultivation Expenses								
	Feed and Keep of Cattle	1,60,000		1,62,000		1,25,000		1,21,664	
	Purchase and Keep of Extra Cattle		1,60,000		1,62,000		1,25,000		1,21
	Pay of menials	2,080		1,100		1,570		1,163	
	Stationery, including Book-binding Charges					50		5	
	Printing Charges					30		1	
	Uniforms, Belts, Badges, and Warm Clothing	1,000		700		790		898	
	Toni Charges					100			
	KEEP OF ELECTRIC INSTALLATION.								
	Carriage of Laboratory Apparatus					4,700		5,311	
Carriage of Records									
Purchase and Repair of Office Furniture					500		190		
Service Postage and Telegram Charges	2,000		2,000		1,000		1,878		
Purchase of Food of Small Animals					500		717		
Miscellaneous	30,000		35,000		20,000		19,956		
Grain compensation allowance to menials	200		200		100		22		
		35,230		39,000		29,340		30	
Special Charges—	Baroilly purchase of Ice-making plant . . . . .	...		...		...		3,500	
	Reserved Forest and Nursery Garden	400		...		400		11	
	Royalty on 25,000 maunds of grass to be obtained from Civil Forest	3,180		1,250		1,250		1,250	
	Charges for inoculation of Military Dairy Cattle	18,890	22,420	7,000	8,250	10,720	12,870	4,927	9
			4,08,000 40				3,55,770 70		
For rounding									
Total			4,08,100		3,95,500		3,55,700		3,86,1

26B—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS.

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
Survey of India	26B a	19,83,700	21,18,400	19,79,500	22,74,499
Botanical Survey	26B b	46,700	45,600	39,400	37,080
Geological Survey and Museum	26B c	2,62,800	2,61,700	2,35,400	2,30,072
Meteorological Department	26B d	4,38,100	4,14,000	4,21,500	4,15,858
Archæological Department	26B e	2,85,300	3,10,800	2,71,300	3,10,253
Central Museum	26B f	45,900	46,200	45,800	43,590
Zoological Survey	26B g	1,05,900	1,02,400	1,00,100	98,343
Provincial Museum . . . . .	...	11,300	12,900	14,600	14,241
Donations to Scientific Societies . . . . .	...	6,200	13,600	12,000	13,150
Board of Scientific Advice . . . . .	...	3,100	3,100	3,100	3,216
Emigration . . . . .	...	10,700	10,700	18,700	19,702
Inspector of Factories, Delhi . . . . .	...	...	...	...	507
Census . . . . .	...	20,000	...	...	348
Provincial Statistics	26B h	1,700	1,000	1,200	1,238
Bureau of Commercial Intelligence	26B i	2,06,000	2,00,900	1,88,400	2,00,574
Examinations	26B j	48,700	50,300	49,800	47,064
Inspector of Explosives	26B k	80,400	85,000	85,200	80,238
Imperial Library	26B l	57,300	49,100	46,200	59,572
Controller of Patents and Designs	26B m	40,700	40,200	42,000	39,101
Actuary to the Government of India	26B n	29,700	29,700	25,000	23,666
Inspector of Mines	26B o	1,27,100	1,24,900	1,39,900	1,29,984
Exploration of Petroleum, Coal and Minerals	26B p	5,600	5,100	5,600	4,478
Registrar of Joint Stock Companies . . . . .	...	1,300	1,300	1,300	1,292
Indian War Memorial	26B q	44,700	48,400	...	...
Miscellaneous	26B r	3,04,900	1,86,200	81,500	63,872
Refunds . . . . .	...	300	300	300	31
Lump alteration and for rounding		41,68,100 2,100	41,61,800 200	38,07,800 800	
TOTAL		41,68,000	41,62,000	38,07,000	41,11,969

INDIA—EXPENDITURE.

DETAILED ACCOUNT NO 26B—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS.—SURVEY OF INDIA

SUMMARY	Budget Estimate, 1910-20		Revised Estimate, 1916-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
—Controlling and Administrative Staff and Head Quarters	3,67,210		5,21,970		4,61,930		6,71,253	
—Survey Parties	16,16,190		15,93,160		15,17,510		16,03,216	
For rounding			30		30			
TOTAL		19,83,700		21,15,100		19,79,500		22,74,469
DETAILS								
—Controlling and Administrative Staff and Head-Quarters Offices—								
Controlling and Administrative Staff	1,31,950		1,24,700		1,35,510		1,29,709	
Correspondence and Drawing Office	2,64,200		2,48,000		2,59,720		2,61,691	
Photographic and Lithographic Office	2,61,180		2,15,580		2,03,230		1,97,125	
Language Office	55,540		60,000		61,060		57,123	
Inspection Office	1,91,130		1,70,300		1,87,150		1,65,209	
Drawing Office, Small	52,350		53,120		55,650		51,177	
General Drawing Office	12,910		15,390		10,500		8,991	
Library and Office Drawing Office	5,200		11,590		12,750		10,668	
Mathematical Instrument Manufactory	3,53,120		7,09,220		2,63,530		9,69,599	
Lump addition for Grain Compensation Allowances	5,060				9,060			
TOTAL GROSS		12,33,400		16,12,160		11,97,740		15,61,882
Deductions								
Settlemental work for other departments	5,500		11,000		10,000			
Cost of instruments and maps to other Public Departments	7,04,400		9,07,150		5,51,210		10,55,864	
Mathematical instrument supplied to Head-quarters Offices and Survey Parties	55,000		55,500		51,000		55,925	
		7,50,000		9,73,000		6,17,210		10,71,809
		1,52,500		6,38,210		5,80,500		7,59,573
Transferable to Revenue Survey (3-B.—Land Revenue Survey and Settlement, Page 24)								
10th Charges of Controlling Staff	39,600		38,360		40,650		38,913	
10th Charges of Correspondence and Drawing Office	75,690		74,610		77,920		79,577	
		1,15,290		1,13,240		1,18,570		1,18,490
Net Expenditure (A) Controlling, etc., Staff	3,67,210		5,24,970		4,61,930		6,71,253	
—Survey Parties—								
General charges	28,68,080		21,07,280		27,30,300		21,23,601	
Miscellaneous	40,850		57,980		48,600		48,312	
	29,08,430				27,79,860			
Lump deduction for probable savings	1,43,000				4,00,000			
TOTAL GROSS CHARGES CARRIED OVER		27,65,480		26,55,210		28,79,860		21,71,913

DETAILED ACCOUNT NO 26Ba—SCIENTIFIC AND MISCELLANEOUS DEPARTMENT—SURVEY OF INDIA

	Budget Estimate, 1919-20.		Revised Estimate, 1918-19		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
TOTAL GROSS CHARGES BROUGHT FORWARD.		27,65,430		25,65,210		23,79,860		21,71,013
Net Expenditure (A) Controlling, etc., Staff.								
B.—Survey, Parties —								
Debitable to Salt Department for Survey of Khewra Salt Mine			5,000		...		4,113	
Deductions.								
Debitable to Military Department on account of Salonika Detachment	24,520		31,710		41,560		23,501	
Debitable to Military Department on account of Tank Detachment . . . . .	.		..		.		1,777	
Contribution payable by Tharoch State . . . . .	...		160		..			
Debitable to " 43 Minor Works and Navigation " in the Punjab Books	2,45,090		2,82,120		.		.	
Contribution payable by the Hyderabad State	55,000		55,000		75,000		75,000	
For preparation of tide table debitable to Marine Department	1,200		1,200		1,000		1,200	
Debitable to 11—Forest in India books (Page 31)	72,090		67,000		58,210		56,597	
Debitable to Military Department on account of Mesopotamia Survey Party	2,64,000		2,05,500		2,22,110		1,00,523	
Debitable to Military Department East Africa Survey Detachment . . . . .	..		11,350		...		...
Debitable to Military Department on account of Eastern Persian Survey Party	1,37,810		69,730		...		1,412	
Debitable to Military Department on account of Western Persian Survey Party . . . . .	...		.		43,350		8,800	
Debitable to Military Department on account of South West Persia Survey Detachment	16,160		5,380		..		.	
Adjustable in Provincial books on account of Forest survey— Madras . . . . .	...		1,870		.		5,450	
United Provinces	11,600		25,070		17,660		36,332	
Burma	1,36,660		29,640		4,180		3,504	
Central Provinces . . . . .	...		...		...		920	
Adjustable in Provincial books on account of Revenue survey— Punjab	1,84,410		1,64,760		4,19,120		1,95,097	
Adjustable in Madras Books for cost of Tinnivelly Travancore Boundary survey . . . . .	...		230		...		586	
		11,48,940		9,61,750		8,82,320		5,68,697
Net Expenditure (B) Survey Parties		16,16,490		15,98,400		15,17,540		16,03,216

26Ba.—SCIENTIFIC AND MISCELLANEOUS									
DISTRIBUTION OF CHARGES									
Budget Estimate									
DESIGNATION OF PARTY.		PROVINCE.	NATURE OF OPERATIONS.	PROPORTION.			INDIA, GENERAL.	INDIA.	No. of Items.
No.	Location.			Minor Departments.	Land Revenue	Forest.	Trigonometrical and Topographical.	11.—Forest.	
Sind Sagar Party Riverain Detachment	Northern Circle. Office of the Superintendent	Northern Circle . .	.....	1	...	...	Rs. 79,080	Rs.	1
	Northern Circle . . .	N. W. Frontier . .	Topographical . .	1	...	...	97,570		2
	Do.	Punjab, U.P. and Rajpu- tana	Do.	1	...	...	69,000		3
	Do.	United Provinces . .	Do.	1	...	...	70,720		4
	Do.	Do.	Do.	1	...	...	22,160		5
	Do.	Punjab	Special . . . . .	...	...	...			6
	Do.	Do.	Do. . . . .	...	1	...			7
TOTAL				...	...	...	3,38,020		8
Forest Survey Party	Southern Circle. Office of the Superintendent	Southern Circle . .	.....	1	...	...	1,08,180		9
	Southern Circle . . .	Central Provinces . .	Topographical . .	1	...	...	51,670		10
	Do.	Hyderabad State and Madras	Do.	1	...	...	1,04,380		11
	Do.	Do.	Do.	1	...	...	74,790		12
	Do.	Do.	Do.	1	...	...	70,040		13
	Do.	India	Cantonment . .	1	...	...	61 180		14
	TOTAL						4,73 190		15
Forest Survey Party	Eastern Circle. Office of the Superintendent	Eastern Circle . .	. . .	1	...	...	90,190		16
	Eastern Circle . . .	Bengal	Topographical . .	1	...	...	66,180		17
	Do.	Burma	Do.	1	...	...	1,60,240		18
	Do.	Do.	Do.	1	...	...	1,63,550		19
	Do.	Assam	Do.	1	...	...	1,13,830		20
	Do.	Burma	Forest . . . . .	...	...	...	...		21
	TOTAL						5,03,990		21
13	India	India	Astronomical . .	1	...	...	23,540		22
14	Do.	Do.	Pendulum	1	...	...	3,130		23
15	Do.	Do. and Burma . .	Triangulation . .	1	...	...	53,870		24
16	Do.	Do. do.	Tidal	1	...	...	33,780		25
17	Do.	India	Levelling	1	...	...	28,220		26
18	Do.	Do. and Burma . .	Magnetic	1	...	...	67,070		27
19	Do.	India	Base Line	1	...	...	21,090		28
TOTAL				...	...	...	2,30,700		29
DEDUCT—Probable Savings				...	...	...	4,00,000		30
Mesopotamian Survey Party . . . . .				...	...	...	5,25,560		31
Unallotted Charges . . . . .				...	...	...	66,100		32
South Western Persia Survey Detachment				...	...	...	22,810		33
Salonika Detachment . . . . .				...	...	...	30,950		34
Eastern Persia Survey Party . . . . .				...	...	...	1,96,140		35
Inspecting and Preserving Stations				...	...	...	6,000		36
Miscellaneous . . . . .				...	...	...	2,000		37
Special Political and Exploration Surveys				...	...	...	32,350		38
Instruments supplied from the Mathematical Instru- ment Department				...	...	...	15,800		39
Lump addition by Finance Department for Grain Compensation allowance				...	...	...	...	60,320	
Forest Map Office—Mapping . . . . .				...	...	...	...
Percentage for cost of Instruments charged to Provincial Governments				...	...	...	21,40,310	60,320	40
				...	...	...	—24,680	2,770	41
				...	...	...	21,15,580	72,090	42
DEDUCT --Amount of Annual Contribution of the Marine Department towards the prepara- tion of tide-tables of the Indian ports				...	...	...	1,200		43
Do. Amount of contribution from the Hyderabad State . . . . .				...	...	...	55,000		44
Do. Amount debitable to Military Department on account of Mesopotamian Survey Detachment				...	...	...	2,84,400		45
Do. do. do. do. Eastern Persian Survey Party . . . . .				...	...	...	1,87,810		46
Do. do. do. do. Western Persia Survey Detachment . . . . .				...	...	...	16,160		47
Do. do. do. do. Salonika Detachment . . . . .				...	...	...	24,530		48
				...	...	...	4,99,080		49
TOTAL SURVEY PARTIES				...	...	...	16,16,490	72,090	49

DEPARTMENTS—*continued.*

OF SURVEY PARTIES.

for 1919-20.

No. of Items.	BURMA.		CENTRAL PROVINCES AND BAHAR.	UNITED PROVINCES OF AGRA AND OUDH.			PUNJAB.		MADRAS.	ASSAM.	BOMBAY.	TOTAL.
	3.—Land Revenue.	11.—Forest.	11.—Forest.	3.—Land Revenue.	11.—Forest.	Advances Recoverable	3.—Land Revenue.	48 Minor works and Navigation	11.—Forest.	11.—Forest.	11.—Forest.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	79,080
2	97,570
3	69,690
4	11,150	...	...	...	...	...	...	81,870
5	22,160
6	2,26,430	...	...	...	2,26,430
7	1,73,720	...	...	...	...	1,73,720
8	11,150	...	1,73,720	2,26,430	...	...	...	7,40,990
9	1,08,180
10	51,670
11	1,04,330
12	74,790
13	70,040
14	64,180
15	4,73,190
16	90,190
17	66,180
18	1,60,240
19	1,62,550
20	1,13,880
	...	1,31,400	...	...	...	...	...	...	...	...	...	1,31,400
21	...	1,31,400	...	...	...	...	...	...	...	...	...	7,24,390
22	23,540
23	3,180
24	53,870
25	33,780
26	28,220
27	67,070
28	21,090
29	2,30,700
30	4,00,000
31	5,25,560
32	66,100
33	22,810
34	39,950
35	1,96,140
36	6,000
37	2,000
38	32,350
39	3,600	9,600	...	...	...	27,000
	69,320
40	...	1,81,400	...	...	11,150	...	1,77,320	2,36,030	...	...	...	27,05,430
41	...	5,260	...	...	450	...	7,090	9,000	...	...	...	...
42	...	1,30,600	...	...	11,600	...	1,84,410	2,45,090	...	...	...	27,65,430
43	1,200
44	55,000
45	3,64,400
46	1,87,310
47	16,780
48	24,520
49	4,99,090
50	...	1,36,660	...	...	11,600	...	1,84,410	2,45,090	...	...	...	22,66,940

26Ba.—SCIENTIFIC AND MISCELLANEOUS

DISTRIBUTION OF CHARGES

Revised Estimate

DESIGNATION OF PARTY		Province.	Nature of operations.	PROPORTION.			Trigonometrical and Topographical.	INDIA.		BURMA.		No. of items.
Number.	Location.			Forests.	Minor Departments.	Land Revenue.		Forest.	Land Revenue.	Forest.		
Northern Circle.												
	Office of Superintendent and Survey of Koli Forest Northern Circle	Northern Circle	.....	...	1	...	Rs. 85,190	Rs.	Rs.	Rs.	1
1	Do	Punjab	Topographical	...	1	...	1,00,840	...	...	...	2
2	Do	United Provinces	Do	1	1	...	63,920	...	...	...	3
3	Do	United Provinces.	Do	1	1	...	77,090	...	...	...	4
4	Do	United Provinces	Do.	...	1	...	13,500	...	...	...	5
Sind Sagar Party Rivers in Detachment		Punjab	Special	...	...	...	..	...	...	...	6
	Do	Do	Do	...	...	1	...	...	...	...	7
Southern Circle.												
	Office of Superintendent Southern Circle	Southern Circle	.....	...	1	...	1,03,710	...	...	...	8
5	Do	Central Provinces	Topographical	...	1	...	62,160	...	...	...	9
6	Do.	Hyderabad	Do.	...	1	...	99,800	...	...	...	10
7	Do.	Madras	Do.	...	1	...	78,160	...	...	...	11
8	Do.	Howancoms State Mysore.	Do.	...	1	...	68,000	...	...	...	12
20	Do	India	Cantonment	...	1	...	66,830	...	...	...	13
Eastern Circle.												
	Office of Superintendent Eastern Circle	Eastern Circle	.....	...	1	...	91,740	...	...	...	14
9	Do	Bengal	Topographical	...	1	...	73,500	...	...	...	15
10	Do	Burma	Do.	...	1	...	1,36,140	...	...	92,500	16
11	Do	Do.	Do.	...	1	...	1,73,000	...	...	...	17
12	Do	Assam	Do	...	1	...	1,04,280	...	...	...	18
Trigonometrical Branch.												
	India	India	Astronomical	...	1	...	22,640	...	...	...	19
13	Do.	Do	Pendulum	...	1	...	2,440	...	...	...	20
14	Do.	Do	Triangulation	...	1	...	36,950	...	...	...	21
15	Do.	Do. and Burma	Tidal	...	1	...	31,680	...	...	...	22
16	Do.	Do	Levelling	...	1	...	19,790	...	...	...	23
17	Do.	India and Burma	Magnetic	...	1	...	39,390	...	...	...	24
18	Do.	India	Base Line	...	1	...	11,790	...	...	...	25
19	Salonika Detachment Survey	India	Special	...	...	...	40,000	...	...	...	26
Mesopotamian Survey Party		.....	Do	...	...	...	4,26,490	...	...	...	27
Eastern Persian Survey Party.		.....	Do.	...	...	...	95,770	...	...	...	28
East-African Survey Detachment.		.....	Do.	...	...	...	13,800	...	...	...	29
South Western Persia Survey Party.		.....	Do.	...	...	...	11,310	...	...	...	30
Imperial and Provincial Services		.....	.....	...	...	...	19,330	...	...	...	31
Special Political and Exploration Surveys.		.....	.....	...	...	...	500	...	...	...	32
Inspecting and Preserving Stations.		.....	.....	...	...	...	6,000	...	...	...	33
Instrument supplied from the Mathematical Instrument Department.		.....	...	...	...	...	51,430	...	...	...	34
Forest Map Office, Dehra		.....	Mapping	...	...	...	...	64,420	...	...	35
Lump Deduction for Probable Savings		.....	.....	...	...	...	22,33,200	64,420	...	28,500	36
Percentage for cost of Instruments		.....	.....	...	...	...	2,55,380	...	...	..	37
		.....	.....	...	...	...	23,090	2,580	...	1,140	38
		.....	.....	...	...	...	19,54,750	67,000	...	29,640	39
Lump alteration made by the Finance Department		.....	.....	...	...	...	+30,000	...	...	...	40
Deduct—Cost of Tinnevely Travancore Boundary Survey debitable to Madras		.....	.....	...	...	...	280	...	...	...	41
Do. Cost of Khewra Salt-Mine Survey debitable to 5-salt		.....	.....	...	...	...	8,000	...	...	...	42
Deduct—Amount of Annual contribution of the Marine Department towards the preparation of Tide Table of the Indian ports		.....	.....	...	...	...	1,800	...	...	...	43
Do. Amount of contribution from the Hyderabad State		.....	.....	...	...	...	55,000	...	...	...	44
Do. Do. Do. Tharoch State		.....	.....	...	...	...	160	...	...	...	45
Do. Amount Debtable to Military Department on account of Mesopotamian Survey Party		.....	.....	...	...	...	2,05,500	...	...	...	46
Do. Do. Eastern Persian Survey Party		.....	.....	...	...	...	69,730	...	...	...	47
Do. Do. South West Persia Survey Detachment		.....	.....	...	...	...	8,880	...	...	...	48
Do. East Africa Survey Detachment		.....	.....	...	...	...	11,350	...	...	...	49
Do. Salonika Survey Detachment		.....	.....	...	...	...	31,740	...	...	...	50
Total Survey parties		.....	.....	...	...	...	3,91,900	...	...	...	51
		.....	.....	...	...	...	15,98,460	67,000	...	29,640	52

DEPARTMENTS—*contd.*

OF SURVEY PARTIES.

for 1918-19.

No. of Items.	CENTRAL PROVINCES AND BUREAU.	BENGAL.		ASSAM.		NORTH-WEST FRONTIER.	UNITED PROVINCES OF AGRA AND OUDH.	PUNJAB.		MADRAS.	BOMBAY.	TOTAL.
	Forest.	Land Revenue.	Forest.	Land Revenue.	Forest.	Forest.	Forest.	Land Revenue.	43.—Minor Works and Navigation.	Forest.	Forest.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	85,190
2	1,00,840
3	15,580	...	...	...	...	79,500
4	8,530	...	...	...	...	85,620
5	13,500
6	3,00,120	...	...	3,00,120
7	1,58,420	...	...	...	1,58,420
8	1,03,710
9	62,160
10	1,800	...	99,800
11	79,960
12	68,000
13	66,890
14	91,740
15	78,500
16	1,64,810
17	1,73,000
18	1,04,280
19	22,640
20	2,440
21	36,950
22	31,880
23	19,790
24	36,390
25	11,730
26	40,000
27	4,26,490
28	95,770
29	13,800
30	11,810
31	19,880
32	500
33	6,000
34	51,430
35	64,420
36	24,110	1,58,420	3,00,120	1,800	...	28,10,570
37	—2,55,860
38	960	6,840	12,000	70	...	...
39	25,070	1,64,760	3,12,120	1,870	...	25,55,210
40	—30,000	...	...	...
41	230
42	8,000
43	1,300
44	55,000
45	180
46	2,05,500
47	109,750
48	8,880
49	1,11,860
50	31,740
51	3,91,390
52	25,070	1,64,760	3,12,120	1,870	...	21,68,920

DETAILED ACCOUNT No. 26Ba.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS—SURVEY OF INDIA—*contd*

	Numbers.		DETAILS.	Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—			Controlling and Administrative Staff.								
	1	1	Surveyor-General (3,000) . . .	36,000		36,000		36,000		36,000	
	1	1	Superintendent, Trigonometrical Surveys (1,500) . . .	18,000		38,770		18,000		18,000	
	1	1	Superintendent, (1,500) . . .	18,000				18,000		18,000	
	2	2	Deputy Superintendents (1,500), (1,270) . . .	33,240		29,080		30,000		31,548	
			Extra Assistant Superintendent	...		...				850	
			Charge and special charge allow- ance to Superintendents and Deputy Superintendents . . .	21,000		21,130		21,000		20,028	
			Calcutta House Allowance to Super- intendents and Deputy Superin- tendents . . .	3,350		1,920		3,350		1,376	
			Local Allowances to Deputy Super- intendents and Superintendent, Trigonometrical Survey . . .	2,400		1,680		2,400		2,510	
			Exchange Compensation Allowance	...		230		760		1,899	
			Total Controlling and Admini- strative Staff . . .		1,31,990		1,28,760		1,35,510		1,29,709
Establishment—			Head-quarters offices.								
			CORRESPONDENCE AND DRAWING OFFICE.								
			Surveyor-General's Office.								
	1	1	Registrar (400—600) . . .	7,200		4,300		7,200		6,585	
	3	3	Head Assistants 2 (250—350), (150 —250) . . .								
				26,640		25,060		26,640		25,637	
	21	21	Clerks (150), (100), (90), 2 (80), 2 (70), 2 (60), 3 (50), 2 (45), 2 (40), 2 (30—50), 3 (20—30) . . .								
			Book binder . . .	33,940				33,810			
			Deduct—Probable savings . . .	3,280				4,100			
				30,660		29,860		29,740		32,202	
			Temporary Establishment . . .	2,400		500		3,000		...	
	1	1	Book-binder (16) . . .	180		190		190		192	
	24	24	Inferior Establishments . . .	2,650		2,620		2,650		2,646	
			Carried over . . .		35,800		33,170		34,580		35,040

DETAILED ACCOUNT No. 26Ba.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS—SURVEY OF INDIA—*contd.*

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment— contd.</i>			Head-Quarters Offices—<i>contd.</i>								
			CORRESPONDENCE AND DRAWING OFFICES—<i>contd.</i>								
			Brought forward		85,800		88,170		85,580		85,040
			Map Publication Office.								
	1	1	Head Clerk (200)							7,586	
	8	8	Clerks (125), (90), (70), (50), (40), (35), (30-50), (20-30)	8,280		8,280		8,280			
			<i>Deduct—Probable savings</i>	8,280 280				8,280 410			
	21	21	Inferior Establishment	8,020 2,120	10,140	8,280 2,100	10,880	7,870 2,120	9,990	7,586 2,090	9,676
			Map Record and Issue Offices.								
	1	1	Head Assistant (250-350)								
	2	2	Map Curators (150-200)								
			Clerks (125), (100), (90), (80), (70), (60)	24,180		22,700		24,180		23,247	
	25	25	Do. 2 (50), (45), (40), (35), 2 (30), 5 (30-50), 7 (20-30)								
			<i>Deduct—Probable savings</i>	24,180 770				24,180 560			
	18	18	Inferior Establishment	23,410 1,920	25,330	22,700 1,890	24,590	23,620 1,920	25,540	23,247 1,894	25,141
			Drawing Office.								
	9	9	Local Allowance to Deputy Superin- tendent	720				...			
			Extra Assistant Superintendents, 2 (550), 1 (500), 1 (450), for six months 2 (450) 2 (400) 1 (350)	46,500		68,420		47,290		57,781	
			Local Allowance to Extra Assistant Superintendent	6,000		5,480		6,000		5,127	
			House-rent allowance to Extra Assistant Superintendent	4,050		3,600		3,780		3,923	
	9	10	Fluctuating Establishment of Surveyors, etc.	57,270 4,840		67,450 4,200		57,070 5,640		66,831 5,882	
	6	6	Draftsmen (350), (300), 2 (200) 2 (150)	16,200		12,500		16,200		11,697	
			<i>Deduct—Probable Savings</i>	16,200 2,520				16,200 2,460		11,697	
			3rd Division	18,680 41,980		12,500 37,300		18,740 40,110(a)		11,697 37,887	
			Overtime Allowance	55,680 250		49,800 250		53,850 250		49,584 207	
			TOTAL	55,910		50,050		54,100		49,791	
			Temporary Establishment		1,18,020		1,21,700		1,16,810		1,22,534
			Carried over		1,89,290		1,89,840		1,87,920		1,92,861

ACCOUNT No 23Ba.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS—SURVEY OF INDIA—Contd.

		Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Head-Quarter's Offices—contd.									
CORRESPONDENCE AND DRAWING OFFICE—contd.									
Brought forward			1,80,200		1,69,840		1,87,920		1,92,361
Surveyor-General's Office.									
Allowances—	Travelling Allowance	10,000		12,000		18,000		15,010	
	Compensation for dearness of food	...		300		...		691	
			18,000		12,300		18,000		15,731
Supplies and Services—	Freight on Europe Stores	50		50		50			
	Supplies from Mathematical Instrument Department	500		250		250		1,811	
			550		300		300		1,841
Contingencies—	Menial charges	180		320		180		311	
	Rent of Telephone Line	20		270		270		275	
	Purchase of furniture	200		100		200		60	
	Rents, Rates, and Taxes	2,150		2,130		2,310		2,340	
	Postage and Telegram Charges	3,000		4,300		3,200		3,755	
	Purchase of Books, etc	300		270		300		290	
	Liveries	150		100		150		180	
	Hot Weather Charges	2,200		2,000		2,600		2,195	
	Miscellaneous	3,700		1,000		3,700		4,161	
	Grain compensation to menials	..		40		..		51	
			12,750		11,830		13,300		13,681
Drawing, Map Publication, Map, Record and Issue Offices.									
Supplies and Services—	Freight on Europe Stores	100		50		100		43	
	Extra-departmental Works	8,500		11,000		15,000		18,902	
	Supplies from Mathematical Instrument Department	100		..		100		..	
	Colouring Maps	5,400		5,000		5,100		5,231	
			11,100		15,350		20,600		22,976
Contingencies—	Purchase of type	200		100		200		11	
	Purchase of Ricks for Maps and Records	200		100		200		159	
	Do. and Repair of Office Furniture	5,000		1,000		5,000		21	
	Service Postage and Telegram Charges	130		100		120		4,250	
	Purchase of Book, etc	80		80		80		62	
	Liveries	11,000		12,700		11,000		81	
	Miscellaneous		10,600		17,080		19,600	12,137	
								17,051	
TOTAL CORRESPONDENCE AND DRAWING OFFICE			2,52,900		2,18,700		2,59,720		2,61,591
PHOTOGRAPHIC AND LITHOGRAPHIC OFFICE.									
Salaries—	Deputy Superintendent	1,170		1,220		1,170		1,220	
	for 11 months and 1,220 for 1 month Charge Allowance (200), Local Allowance (100), Calcutta House Allowance (1,300), per annum		18,900		18,740		18,390		18,029
Establishment—	Manager, Photograph (500—25— 750)								
	Ditto, Lithograph (500—25— 750)		15,950		15,450		15,530		14,925
	Assistant Manager (350—10—500)		13,170		8,770		8,950		8,108
	Do. do. (300—10—400)								
			29,120		24,220		24,480		23,993
	Assistant (350) (300—400)								
	Ditto 2 (300)		41,400		44,700		45,400		39,994
	Ditto 2 (250), 10 (200)								
			70,520				60,830		
	Probable savings		7,960				6,860		
			62,560		68,920		68,820		68,887
	3rd Division		68,520		55,000		61,400		68,700
	Carried over	1,26,080	18,990	1,24,520	18,740	1,25,020	18,390	1,22,147	18,029

DETAILED ACCOUNT No. 26Ba.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS—SURVEY OF INDIA—contd.

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment— contd.			Head-quarters Offices—contd.								
			PHOTOGRAPHIC AND LITHOGRAPHIC OFFICE—contd.								
			Brought forward	1,26,080	18,990	1,24,520	18,740	1,25,020	18,300	1,22,147	18,020
			Office Establishment.								
	1		Head Clerk (100—200)								
	12		Clerks, (100), (90), (80), (70), (60), (50), (40), 2 (30) (30—50), 2 (20 —30)	10,110		...		9,860		...	
			Inferior Establishment	23,510		20,100		21,480		17,970	
			Exchange Compensation Allowance	...		80		250		366	
			Overtime Allowance	4,000		9,300		4,000		7,594	
Allowances—				37,620	1,68,700	29,480	1,51,000	35,590	1,00,610	25,920	1,48,067
			Travelling Allowance.	...		...	...	...		751	
			Compensation for dearness of food	...		930		...		988	
Supplies and Services—					...		930				1,734
			Photographic Chemicals and Printing Materials	60,000		28,000		7,000		11,034	
			Supplies from the Mathematical Instrument Office	1,000		1,000		1,000		— 321	
Contingencies—			Petty Construction and Repairs	100		200		10		2	
			Freight on European Stores	...		...		...		23	
			Landing and Shipping Charges	1,000		500		2,000		836	
					62,100		20,700		10,010		11,574
			Purchase and Repair of Furniture	500		250		400		726	
			Service Postage and Telegram Charges	250		300		250		246	
			Rents, Rates, and Taxes	1,880		1,870		1,810		1,508	
			Purchase of Books	150		130		150		77	
			Machinery Charges	50		20		50		...	
			Country Stationery	150		150		150		152	
			Hot Weather Charges	50		40		50		38	
			Cart and Cooly Hire	1,000		1,300		1,000		1,365	
			Miscellaneous Expenses	12,000		11,000		10,000		13,111	
			Menial Charges	300		350		300		348	
			Grain compensation allowance to menials	...		100		...		155	
				16,890		15,510		14,220		13,021	
		TOTAL PHOTO. AND LITHO. OFFICE		2,61,180		2,18,880		2,08,230		1,97,425	
		ENGRAVING OFFICE.									
Establishment—	1	1	Head Engraver (750)								
	1	1	Assistant Engraver (800)								
	12	12	Engravers, 1 (400), 1 (850), 1 (300), 1 (250), 1 (200), 1 (175), 3 (150), 3 (125)+ P. A. 1 (100), 1 (50) and 1 (100 for 15 month)	48,120		43,000		49,190		38,569	
			Third Division	17,010		15,000		16,300(a)		1,180	
			Inferior Establishment	2,120		1,470		2,220			
			67,250				67,710		56,077		
Allowances—			Deduct—Probable savings	10,310				8,300			
					56,940		59,070		59,410		56,077
			Compensation for dearness of provision	...		200		...		208	
Supplies and Services—			House rent and other allowances	100		80		150		21	
					100		230		150		224
			Supplies from Mathematical In- strument Department		200		100		200		49
Contingencies—			Miscellaneous		1,800		900		1,300		1,078
			TOTAL ENGRAVING OFFICE		58,540		60,000		61,060		57,428

(a) Includes both permanent and temporary establishments.

DETAILED ACCOUNT No. 26Ba.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS—
SURVEY OF INDIA—contd.

	Numbers.		Head-Quarters Offices— <i>contd.</i>	Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.		
	1918-19	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Allowances—			TRIGONOMETRICAL OFFICE, DEHRA — <i>contd.</i> Brought forward . . .		1,32,230		1,22,750		1,35,230		1,42,394	
			Travelling Allowance . . .	5,500		3,500		5,500		2,181		
			Grain Compensation Allowance . . .	...		1,950		...		8	
			House rent and other allowances . . .	...		...		...		100	
Supplies and Services—					5,500		5,450		5,500		2,289	
			Purchase of Stores . . .	500		150		300		132		
			Medicines . . .	500		250		500		851		
			Supplies from Mathematical Instrument Department . . .	3,500		3,320		3,500		—9,473		
Contingencies—			Freight on Europe Stores . . .	4,000		1,500		4,000		2,138		
			Building Survey Stations and Pillars . . .	200		...		200				
			Grain compensation allowance to menials . . .	...	8,700		5,220		14,000		—6,352
			Service Postage and Telegram Charges . . .	2,200		1,850		2,400		1,600		
Salaries—			Carriage of Stores . . .	4,000		3,900		4,500		2,357		
			Hot and Cold Weather Charges . . .	1,100		1,000		1,100		851		
			Petty Repairs to Office Building . . .	2,000		1,500		2,000		2,881		
			Purchase of Books . . .	500		350		500		488		
Establishment—			Purchase and Repair of Furniture . . .	300		100		300				
			Rent of Telephone lines . . .	450		400		450		401		
			Menial Charges . . .	200		170		170		166		
			Rent of Office . . .	100		60		100		60		
Contingencies—			Drawing and Photo Zineco. Office . . .									
			Miscellaneous Expenses . . .	23,500		15,000		5,000		5,177		
			Computing Office and Training . . .	10,300		10,200		10,300		10,873		
			School Miscellaneous Expenses . . .	3,300		3,300		5,300		2,109		
TOTAL TRIGONOMETRICAL OFFICE, DEHRA . . .					47,950		36,880		32,720		26,968	
					1,94,430		1,70,800		1,87,450		1,65,299	
Salaries—			No 6 DRAWING OFFICE, SIMLA. INTELLIGENCE SECTION. Officer in charge (6) . . .		3,000		3,000		3,000		2,000	
	5	5	European Draftsmen (300), (250), (225), 2 (175) . . .	13,500		15,750		13,800		13,704		
			Exchange Compensation Allowance . . .	...		200		390		1,224	
	4	4	Lithographers (20—60) . . .	1,800		1,680		1,800		840		
Allowances—	9	9	Inferior Establishments . . .	1,250		1,800		1,250		1,028		
					16,550		19,430		17,240		16,798	
			Grain Compensation Allowance . . .	...		440		...		65	
			House rent and other Allowances . . .	1,490		1,140		1,480		839		
Supplies and Services—			Purchase and Maintenance of Stores, etc. . .	50	1,490	...	1,580	50	1,480	293	904	
			Supplies from M. I. Dept. . . .	50		...		50		—263		
			Conveyance of Stores Records, etc. . .	150		150		150		17		
					250		150		250		50	
Contingencies—			Postage and Telegram Charges . . .	200		100		200		...		
			Miscellaneous . . .	700		200		700		128		
			Menial Charges . . .	10	910	10	310	10	910	12	140	
	TOTAL INTELLIGENCE SECTION . . .					22,200		24,470		22,970		19,800
Salaries—			SURVEY SECTION. Deputy Superintendent . . .									
	1	1	Officer in charge (a)* . . .	6,000		6,000		6,180 (a)		7,000		
			Provincial Service—									
	1	1	Extra Assistant Superintendents (450) . . .	5,400		5,400		5,400		3,300		
Establishment—					11,400		11,400		11,580		15,300	
	21	21	Bonus to Establishment . . .	...		...		...		1,872	
	2	2	Draftsmen . . .	11,970		11,680		12,980		12,561		
	8	8	Clerks . . .	920		1,210		2,270		2,990		
Allowances—			Inferior Establishment . . .	1,110		500		1,100		...		
					14,000		13,390		16,350		17,428	
			Travelling Allowance . . .	600		450		600		400		
			Grain Compensation Allowance . . .	...		30		...		80	
Supplies and Services—			House rent and other allowances . . .	...	600	...	480	...	600	296	726
			Supplies from M. I. Dept. . . .	100		...		100		...		
			Conveyance of Tents store, etc. . .	150		150		150		163		
			Purchase and maintenance of store, tents, etc. . .	300		...		...		...
Contingencies—					550		150		250		163	
			Rent of Office . . .	2,100		2,100		2,100		2,000		
			Service Postage and Telegram Charges . . .	280		100		280		90		
			Purchase and Carriage of Stores . . .	...		50		300		31	
Salaries—			Rent of telephone line . . .	150		150		150		279		
			Miscellaneous . . .	1,000		1,000		1,000		1,471		
			Menial Charges . . .	110		110		110		101		
			Purchase of books . . .	10		...		10				
Establishment—			Grain compensation allowance to menials . . .	...	3,600	20	3,530	...	3,900	3	3,975
	TOTAL DRAWING OFFICE SIMLA . . .					52,350		53,420		55,650		57,477

(a) 3rd salary budgetted for here.

* Pay 500

DETAILED ACCOUNT No. 26B a.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS—
SURVEY OF INDIA—contd.

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Head-Quarters Office—contd.								
			BENGAL DRAWING OFFICE.								
			STANDARD MAPPING SECTION.								
Salaries—	1		Extra Assistant Superintendents (a) (450 + L. A. 50 + Presidency H. R. 30		3,180		3,900		3,180		2,880
Establishment—			Draftsmen etc. (b)					10,100 310			
			Inferior Establishment		13,530		9,640		10,410		8,995
Allowances—			Grain compensation allowance . . . . .		...		30		...		27
Supplies and Services—			Conveyance of tents and Stores etc.	100		...		...	50	...	
			Purchase and Maintenance of Stores	50		...		...	100	...	19
			Supplies from M. I. Dept.	150		100					
Contingencies—			Purchase and repair of furniture	50	300		100		150		
			Miscellaneous	100		90		50		3	
			Menial Charges	60		60		100		39	
			Postage and Telegram Charges	30	240	30	180	60	200	25	67
			TOTAL		17,250		13,850		14,000		11,958
			Deduct—Amount debitable to Bengal		4,310		3,460		3,500		2,997
			TOTAL BENGAL DRAWING OFFICE		12,940		10,390		10,500		8,991
			BIHAR AND ORISSA DRAWING OFFICE.								
			MAPPING SECTION.								
Salaries—			Extra Assistant Superintendent (a)		3,150		3,900		3,180		2,880
Establishment—			Draftsmen etc. (b)	4,710		6,960 170		8,590 300		7,479	
			Inferior Establishment		4,710		7,130		8,500		7,179
Allowances—			House-rent and other allowances . . . . .		...	...	30		...		27
			Compensation for dearne-s of food . . . . .		...		30		...		27
Supplies and Services—			Purchase and Maintenance of Stores, Tents, etc.	50		20		150		3	
			Petty Construction and Repairs . . . . .	...		...		...		8	
			Conveyance of Tents, Stores, etc.	50		30		100		40	
			Supplies from M. I. Dept.	50		300		100		100	
Contingencies—			Postage and Telegram charges . . . . .	...	150	...	350		350		157
			Purchase and Repair of furniture	50		20		50		50	
			Miscellaneous	50		100		100		32	
			Menial charges	60		60		100		134	
					160		180		310		325
			TOTAL BIHAR AND ORISSA DRAWING OFFICE.		8,200		11,500		12,730		10,868
			MATHEMATICAL INSTRUMENT MANUFACTORY.								
Salaries—	1	1	Officer in charge (800—40—1,200)	14,400		18,160		14,400		12,677	
			Deduct—Probable Savings	760				1,210			
					13,640		13,160		13,160		12,677
Establishment—	1	1	MANUFACTORY ESTABLISHMENT.								
			Manager (350—25—750)	9,000				9,000		8,150	
			Assistant Managers (350—25—750)	9,000		8,400		9,000		4,950	
			Optical Manager (400)	4,800		4,460					
				22,800				18,000			
			Deduct—Probable Savings	8,660				3,720			
					14,150		12,800		14,280		13,100
			WORKSHOP ESTABLISHMENT.								
			Permanent and temporary Class A to B	1,13,880		1,62,000		77,760		1,26,805	
			Turners, etc.	3,410		1,000		3,660		2,774	
			Overtime Allowances	18,750		...		86,000			
					1,31,050		1,63,000		1,17,420		1,29,579
			Carried over		1,58,840		1,89,020		1,44,860		1,55,856

(a) Debited to the Bengal Drawing Office and to the Bihar and Orissa Drawing Office.
 (b) Includes Temporary Establishment.

DETAILED ACCOUNT No. 26B a.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS—
SURVEY OF INDIA—contd.

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Head-Quarters Offices—contd.								
			MATHEMATICAL INSTRUMENT MANUFACTORY—contd.								
			ESTABLISHMENT—contd.								
			Brought forward		1,58,840		1,89,020		1,41,580		1,57,356
	1	1	Head Clerk (200)								
	21	1	Clerks 1 (175), 1 (150), 1 (100), 1 (90), 1 (80), 1 (70), 2 (60)	17,100		16,100		17,100			
			Do., 2 (50), 3 (40), 2 (35), 2 (30), 2 (25), 2 (20)							19,231	
			Honorarium . . . . .	...	17,100	...	16,100	...	17,100	1,000	20,231
Allowances—			Grain Compensation Allowance				1,000				610
Supplies and Services—			Petty Construction and Repairs	150	...	200		150		68	
			Extra-departmental Charges for purchase of Instruments	20,000		3,50,000		36,000		3,81,215	
			Purchase of Tools, Stores and Materials for Workshops	40,000		1,25,000		51,000		3,01,272	
			Freight on Europe Stores	300		60		300		23	
			Freight, Landing and Despatching	2,500		2,800		2,500		2,915	
					62,900		4,78,060		80,050		7,75,198
Contingencies—			Purchase and repair of Furniture . . . . .	...		200		...		293	
			Rent of Telephone Line	420		400		420		409	
			Purchase of Books	200		200		200		161	
			Service Postage and Telegram Charges	2,700		2,500		2,700		2,526	
			Rents, Rates, and Taxes	1,790		1,750		1,650		1,647	
			Miscellaneous	9,000		19,500		6,500		12,229	
			Menial charges	420		360		450		368	
			Grain allowance to menials . . . . .	...		...		...		245	
					11,530		25,040		11,920		17,879
			TOTAL MATHEMATICAL INSTRUMENT MANUFACTORY		2,53,420		7,09,220		2,63,830		9,69,599
			Survey Parties.								
			GENERAL CHARGES.								
			Imperial service.								
Salaries—	13	10	Superintendents		1,66,790			2,13,470		208,638	
			Deputy Superintendent								
			Assistant Superintendents		35,400			42,600		56,765	
			Charge allowance								
			Old Provincial Service.								
	89	65	{ Extra Deputy Superintendents			6,60,000					
			{ Extra Asstt. Supdts.								
			{ Sub-Assistant Supdts.	4,27,980				5,21,830		3,69,061	
		5	Probationers	3,500				...		50	
			New Provincial Service								
			Extra Asstt. Supdts, Probationers								
			Upper Subordinate Service.								
	52	39	Sub-Assst. Supdts, Probationers	43,940				60,340		1,179	
			Exchange Compensation Allowance.		6,76,610		6,00,000		8,39,240		6,35,698
Establishment—	159	81	Tehsildars, Kanungoes, etc.	12,180		2,000		20,280		1,451	
	7	12	Recorder	5,910		...		2,610		...	
	203	162	Surveyors	90,200		88,500		1,15,150		83,272	
	0	71	Draftsmen	37,570		37,600		30,480		35,724	
	59	54	Computers	29,310		27,450		31,180		25,506	
	40	28	Clerks	28,880		33,550		37,230		32,633	
	12	14	Sub-Assistant Surgeons	4,790		2,000		3,220		2,488	
			Settlement Staff Officers . . . . .	...		50		...		5,353	
			Honorarium . . . . .	...		...		...		50	
	488	395	Jemadars, Pannas, Duffries, and Khulasis	54,190		53,500		65,550		54,100	
	2	2	Magnetic Observers	4,520		3,750		4,620		3,464	
	17	16	Traversers	7,120		6,200		6,830		5,692	
	1	1	Observatory Clerks	1,150		...		1,200		...	
	2	2	Artificers	960		...		940		...	
			Temporary Establishment	4,22,500		3,45,000		5,02,220		3,30,989	
					7,06,300		5,99,000		8,30,300		5,80,812
Allowances—			Travelling Alloe.	2,10,910		2,20,000		3,50,590		2,25,050	
			Compensation for dearness of food	27,000		13,250		19,040		10,336	
			House rent and other allowances	43,820		28,500		61,440		39,002	
					3,01,730		2,61,750		4,31,070		2,75,048
			Carried over		16,88,640		15,21,350		20,95,610		14,91,558

DETAILED ACCOUNT No. 26B a.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS—
SURVEY OF INDIA—*contd.*

		Budget Estimate, 1919-20.		Revised Estimate, 1918-19		Budget Estimate, 1918-19.		Accounts, 1917-18	
Survey Parties— <i>contd.</i>		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GENERAL CHARGES— <i>contd.</i>									
Brought forward			16,58,610		15,21,350		20,08,610		14,61,559
Supplies and Services—	Police guards	100		...		2,000		..	
	Purchase of Elephants			...		36,610		20,879	
	Purchase and Maintenance of Stores, Tents, etc.	36,730		35,000		6,540		5,030	
	Purchase of Medical Stores	8,000		5,500		2,000		1,618	
	Feed and Keep of Elephants	1,800		1,750		51,790		32,827	
	Jungle-clearing and line-cutting	40,190		30,100		4,650		4,413	
	Building Survey Stations and Pillars	5,950		1,38,500		2,27,950		1,32,130	
	Conveyance of Tents, Stores, Records, etc.	1,42,230		22,000		9,400		21,472	
	Muzkuri (hired) Peons	9,920		10		...		7	
	Freight on Europe Stores	5,500		...		12,250		...	
Contingencies—	Publication charges		2,70,320		2,13,010		3,66,570		2,20,716
	Rent of Offices and Godowns	25,900		21,500		27,300		24,380	
	Service Postage and Telegram Charges	11,200		11,500		15,970		9,127	
	Miscellaneous	86,750		80,000		1,64,180		86,504	
	Rent of Telephone line	110		...		110		..	
	Menial charges	3,510		2,500		4,030		2,195	
	Temporary Menial Establishment charge of Settlement Department	21,320		20,000		51,650		9,196	
	Purchase of books	750		100		710		53	
	Grain compensation on all wages to menials	..	1,49,660		1,38,750		2,64,030		1,32,295
	Special Charges—	Mesopotamian Survey detachment	5,25,560		4,26,490				2,22,990
Eastern Persian Survey Party		1,96,110		95,770				26,639	
Salonika Survey Detachment		39,950		16,000				20,210	
Western Persian Survey Party								9,139	
East African Survey Detachment				13,800				..	
South West African Survey Detachment		22,510	7,84,410	11,210	5,03,270				2,5,984
TOTAL GENERAL CHARGES			28,68,190		24,97,250		27,30,250		21,23,601
MISCELLANEOUS									
	Inspecting and Preserving Station	6,000		5,000		6,000		4,347	
	Special, Political and Exploration Surveys	210		500		2,000		2	
	Supplies from the Mathematical Instrument Department	32,350		51,130		10,600		13,967	
TOTAL MISCELLANEOUS			40,350		57,930		49,600		48,312

DETAILED ACCOUNT No. 26B b.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS—
BOTANICAL SURVEY.

	Numbers		Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19	1919-20.								
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries—</i>										
	1	1	Economic Botanist (600—800)	8,450	8,210	8,220	8,147			
	2	2	Assistants for systematic works (200—400) (150)	4,920	1,670	4,870	3,977			
<i>Establishment—</i>				13,370	12,880	12,880		12,121		
	1	1	Assistant Curator (150—200)	2,410	2,310	2,400	462			
	11	11	Clerks, 1 (100—150), 2 (80), 1 (75), 1 (30—60), 3 (35—50), 3 (25—35)	8,400	8,500	8,100	8,914			
	1	1	Artist (40—250)	550	580	530	502			
	1	1	Plant Collector (15—20), P. A. 10)	300	360	300	360			
	1	1	Printer 1 (35—6—50)	490	470	410	441			
	1	1	Carpenter (20)	240	240	240	220			
	1	1	Servants, 1 (12-15), 3 (12), 1 (10) 6 (9)	1,880	1,850	1,880	1,362			
			Temporary Establishment	800	810	860	760			
				14,680	14,620	14,630		18,080		
Carried over				28,050	27,500	27,520		25,154		

INDIA—EXPENDITURE.

DETAILED ACCOUNT No. 26Bb.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS.—BOTANICAL SURVEY

		Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward		28,050		27,500		27,520		25,11
Allowances—	Travelling Allowance	1,100		1,200		1,400		2,002	
	House Rent and other Allowances	2,230		2,050		2,230		1,455	
	Grain Compensation Allowance . . . . .	...		...		...		100	
			3,630		3,250		3,630		3,10
Supply and Services—	Purchase of Specimens				10				...
Contingencies—	Purchase and Repair of Furniture	600		400		700		787	
	Service Postage and Telegram charges	310		300		310		310	
	Purchase of Books and Plates	900		800		1,100		715	
	Rent of Telephone Line	510		700		540		624	
	Hot and Cold weather charges	110		110		110		111	
	Miscellaneous	1,500		1,500		1,500		1,898	
	Medical charges	150		150		150		160	
	Grain allowance to medicals			10				46	
			1,110		1,300		1,770		4,08
Special Charges—	Deputation in connection with Cincelona	7,000		7,000					
	Cultivation in Toyoy District	2,000		2,000		2,000		2,422	
	Grants for improvement, etc., of the Industrial Section of the Indian Museum	1,500		1,500		1,500		1,113	
	Exploration		10,600		10,500		3,500		3,58
	For rounding		50		40		20		
	TOTAL		46,700		45,600		39,400		37,08

DETAILED ACCOUNT No. 26Bc.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS.—GEOLOGICAL SURVEY AND MUSEUMS.

	Numbers			Budget Estimate, 1919-20.			Revised Estimate, 1918-19.			Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
Salaries—	1	1	Director (2,000)	21,000			21,000			24,000		21,000	
	3	3	Superintendents (1,000—1,400)	41,110			10,600			46,180		43,535	
	15	15	Asstt Supds (350—1,000)	132,000			68,980			1,33,120		59,706	
	1	1	Artist (350—600)	7,010			0,250			6,630		6,135	
	1	1	Chemist (500—1,000)	12,000			1,370			17,000		6,008	
	1	..	Assistant Curator (250—350) . . . . .	...			...			4,200		1,005	
			Exchange Compensation Allowance . . . . .	...			350			690		1,250	
	1	1	Officer (Temporary)	5,480			5,930			5,400		1,318	
				2,28,050						2,35,370			
			Deduct—Probable Savings	77,840						1,10,960			
					1,50,210			1,56,410			1,24,010		1,43,08
Establishment—	1	1	Assistant Curator (150—250)	1,860			2,090						
	2	2	Sub-Assistants (150—300) and P. A. 2(50)	7,500			5,700			6,360		2,987	
	2	2	Museum Assistants (50—100)	1,320			1,010			1,380		1,302	
	1	1	Hospital Assistant (50)	600			560			420		451	
	3	3	Watchmen, 1 (15), 1 (9), 1 (8)	380			290			350		273	
	9	9	Draftsmen, 1 (75—150) + 1 (40—70), 1 (40—50), 2 (30—40), 2 (20—30), 1 (15 + P. A. 5), 1 (15)	5,160			4,500			5,500		5,223	
	2	2	Field Collectors, 2 (75—155)	2,180			2,500			3,000		2,880	
	12	12	Clarks, 1 (200—450), 1 (100—150), 1 (75—100), 1 (70—100), 1 (50—100), 1 (55—70), 1 (40—70), 1 (45—55), 2 (40—50), + P. A. 1 (15), 1 (35—45), 1 (30—40)	13,050			12,000			11,440		11,683	
	30	30	Servants, etc., 2 (25), 3 (7—12), 2 (15), 2 (10), 2 (9), 2 (7), 16 (8), 1 (12)	3,600			3,700			3,690		3,880	
			Field Establishment	4,020			2,000			4,020		2,574	
	6	6	Burmese Interpreters, 6 (40), for 6 months	1,410			700			1,440		200	
	6	6	Khalasis, 6 (10)	720			720			720		717	
	1	1	Laboratory Attendant (20—40)	480			480			480		480	
	2	2	Compositors, 2 (20—30)	680			600			650		659	
			Carried over	43,960	1,50,210		38,230	1,56,410		40,080	1,24,910	33,325	1,43,01

DETAILED ACCOUNT No. 26B.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS.—GEOLOGICAL SURVEY
AND MUSEUMS—*contd.*

	Numbers		Budget Estimate, 1919-20.		Revised Estimate, 1918-19		Budget Estimate, 1918-19.		Accounts, 1917-18.		
	1918-19.	1919-20.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Establishment —contd.	1	Brought forward .	43,960	1,50,210	38,230	1,56,170	40,080	1,24,910	33,325	1,43,986	
		Process Block Artist 1 (50—70) .	840		810		810		840		
				11,800		39,070		40,920		31,165	
Allowances —		Travelling allowance	32,800		35,000		32,800		23,696		
		House Rent and other allowances	9,680		5,000		9,680		5,370		
		Compensation for Dearness of Provision	110				410		330		
				12,890		13,000		42,890		20,396	
Supplies and Services —		Maintenance of Library	270		2,500		2,750		3,551		
		Ditto of Museum and Laboratory	1,000		3,200		6,000		3,575		
		Colours and other Materials for Maps	300		160		300		277		
		Purchase of Lents	1,300		1,300		1,300		215		
		Supplies from Mathematical Instrument Department	100		100		400		— 177		
		Publication of Memoirs	2,000		1,500		2,000		1,261		
		Ditto of Palaeontologia Indica	3,000		3,000		3,000		12		
	Ditto of special work in Europe										
		Collection of Fossils, etc	300				300		7		
				11,050		11,760		16,050		9,120	
Contingencies —		Livestock	150		300		220		310		
		Manual charges	210		210		210		210		
		Hot Weather Charges	600		360		600		375		
		Rent of Telephone line	210		200		210		200		
		Service Postage and Telegram Charges	1,800		1,800		1,800		1,159		
		Grain Compensation Allowance for menials	40		...		40		33		
		Miscellaneous Contingencies for Survey	4,000		1,000		4,000		3,761		
					7,310		6,900		7,110		6,128
Special Charges		Cost of Economic Survey	3,000		4,000		3,000		1,603		
		Charges for prospecting for removals . . . . .	...		...		...		400	
		Grant to Mining and Geological Institute of India	500		500		500		500		
					3,500		4,500		3,500		6,077
		For rounding			10				20		
TOTAL .				2,62,800		2,61,700		2,85,400		2,30,072	

DETAILED ACCOUNT No 20Bd—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS—METEOROLOGICAL
DEPARTMENT—*contd*

	Numbers.		METEOROLOGICAL OFFICES AND OBSERVATORIES —contd	Budget Estimate, 1919-20		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18		
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	1918-19	1919-20										
Supplies and Services—			Brought forward		2,24,350		2,11,180		2,15,300		2,05,014	
			Alipur Office brought forward		39,620		39,850		39,700		39,453	
			Telegraph Lines and Telephone charges	800		800		800		710		
			Printing Plates for Monthly Weather Review	330		350		330		321		
Contingencies—					1,130		1,150		1,130		1,061	
			Special Investigators.									
			Meural charges	620		620		620		616		
			Grain allowance to menials	60		20		60		15		
			Lodging to Messengers	210		700				211		
			Office and Municipal Taxes	950		50		950		679		
			Purchase of Books and Newspapers	60				60		19		
			Postage and Telegram Charges	1,000		1,000		1,000		2,753		
			Office Contingencies	1,150		5,000		4,800		6,358		
			Probable Savings		10,350		10,300		9,990		10,801	
				547								
		Total Alipora Office		50,590		51,500		50,400		51,321		
Salaries—			Agra Aerological Observatory									
	1	1	Director (900—1,400)		16,550		1,000		15,790		15,107	
	Establishment—	1	Mechanic (125—150)	1,710		1,480		1,600	}	3,225		
		5	Clerks (40) 2(30—40), 1(20—30) (45)	2,200		1,500		2,150		9		
		1	Servants (9)	110		110		100		10,111		
			Upper Air Work	15,500		12,200		15,600				
			Grain & messenation allowance	10		10		10				
			Probable Savings	7,200				7,200				
					15,660		15,500		15,150		13,110	
			Total Agra Aerological Observatory		32,210		10,000		31,210		21,127	
Salaries—			Kodai Kanai Observatory									
	1	1	Director (1,000—1,250)	15,000		15,000		15,000		15,000		
	1	1	Assistant Director (500—750)	9,000		5,700		9,000		7,711		
			Probable Savings					9,000				
					21,000		20,700		15,000		22,711	
	Establishment—	5	8	Clerks, (150—250), (160—200), (125—175) + P A 2(4—20), 5(50—125 or less)	11,650		10,500		11,560		10,288	
		1	1	Temporary Establishment, Clerk 1 (35)	120		150		120		315	
		11	11	Servants (9 25) + P A (1) + wage allowance (360)	2,100		1,900		1,650		1,121	
				Writer							819	
						11,200		13,150		13,680		12,816
Allowances—			Travelling Allowance	150		100		200		91		
			House rent and other allowances	200		150		120		188		
			Grain Compensation Allowance		350		150		320		279	
Supplies and Services—			Purchase and Repair of Instruments	300		400		300		373		
			Petty Construction and Repairs	1,000		1,000		1,000		777		
			Telegraph Lines and Telephone Charges	180		180		180		180		
			Electric Installation	250		300		300		267		
					1,730		1,880		1,750		1,597	
Contingencies—			Purchase of Books and Periodicals	300		50		300		170		
			Postage and Telegram Charges	200		200		200		180		
			Rents, Rates and Taxes	300		360		360		50		
			Lodging to Messengers	90		90		90		1,118		
			Office Contingencies	1,770		1,500		1,770		...		
					2,720		2,200		2,720		1,558	
Special Charges—			Probable Savings		4,660							
			Total Kodai Kanai Observatory		38,340		38,380		38,450		36,901	
		Carried over		3,45,520		3,27,050		3,30,810		3,24,153		

DETAILED ACCOUNT No 26Bd—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS—
METEOROLOGICAL DEPARTMENT—*contd*

	Numbers		CHIEF OFFICERS AND OBSERVATORIES— <i>contd</i>	Budget Estimate, 1919-20		Revised Estimate, 1918-19		Budget Estimate, 1919-19.		Accounts, 1917-18.	
	1918-19	1919-20.		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
			Brought forward		3,45,520		3,27,070		3,30,10		3,24,453
			Madras Office and Observatory.								
Salaries—	1	1	Meteorologist and Deputy Director (700)		3,600		3,800		3,600		3,600
Establishment—	9	9	Clerks (90—120), (85—105), 7 (80 or less)	7,240		7,500		7,500		7,019	
	18	13	Servants (17—25), 2 (13), 10 (10—12) War Allowance (190)	2,390		1,100		1,900		1,132	
					9,630		5,900		9,400		9,551
Allowances—			Travelling Allowance	200		50		200			
			House rent and other allowances	200		400		200		193	
					400		150		100		193
Supplies and Services—			Purchase and Repair of Instruments	50		50		50		25	
			Postage and Repairs	40		10		20		9	
			Telegraph Lines and Telephone Charges	200		260		200		262	
			Maintenance of electric Installation	400		200		400			
					750		520		790		296
Contingencies—			Memorial Charges	60		50		60		60	
			Invoices to Messengers	50						50	
			Rents, Rates and Taxes	950		400		960		1,065	
			Purchase of Books and Periodicals	40		20		40		3	
			Postage and Telegram Charges	110		600		650		552	
			Office Contingencies	750	2,170	500	1,900	730	2,440	506	2,566
			Probable Savings		2,000						
			Total Madras Office and Observatory		14,950		15,570		16,130		16,206
			Colaba and Alibag Observatories.								
Salaries—	1	1	Director (700) + P A (100)		9,600		9,600	9,600	9,400		9,600
			Probable savings.					1,200			
Establishment—	10	10	Assistants (10—135), 1 (65—85), (60—80), (7) (55 or less)	6,950		7,500		7,140		7,391	
			Local and War Allowance to Do.	1,130		1,100		460		462	
	9	9	Servants (14) 2 (13) 2 (12), 2 (11), 2 (10)	1,270		1,500		1,270		1,241	
			Temporary Establishment	500		500		500		454	
					9,850		10,600		9,970		9,548
Allowances—			House rent and other allowances	180		200		180		180	
			Travelling Allowance	250		200		250		111	
			Grain Compensation Allowance	50		10		110		239	
					480		550		540		530
					19,930		20,650		18,310		19,678
			Carried over		3,80,370		3,42,620		3,47,440		3,40,659

**DETAILED ACCOUNT NO. 20B7.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS—
METEOROLOGICAL DEPARTMENT—contd.**

		Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CHIEF OFFICES AND OBSERVATORIES — contd									
Brought forward			3,60,370		3,42,620		3,47,440		3,10,659
Colaba and Alibag Observatories.									
Brought forward			19,930		20,750		18,310		19,000
Supplies and Services—	Petty Construction and Repairs	100		50		100		200	
	Telephone lines	50		10		50		1	
	Freight on Europe Stores	80		50		80		220	
	Charge for Mounting Instruments	300		300		300		319	
	Water-supply charges		530		410		530		40
Contingencies	Rates and Taxes	370		350		350		416	
	Postage and Telegram charges	200		200		200		200	
	Purchase of Books and Periodicals	230		200		230		231	
	Liveries to Messengers	2,300		150		210		2,005	
	Office Contingencies		3,190		2,900		3,320		2,915
Total Colaba and Alibag Observatories			23,650		21,060		22,220		23,333
Bombay Office.									
Salaries— Establishment	1 1 Meteorologist (300)		3,600		3,600		3,600		3,600
	11 11 Clerks, etc. 200—250, 2 (46—56), 7 (13 or less, 1 (60), P A-1 (10)	8,080		7,300		8,000		8,300	
	Local and War Allowance	2,560		2,800		910		923	
	Privileges, (18), (14), 4 (12)	960		900		960		960	
			11,600		11,000		9,960		10,199
Allowances—	Travelling Allowances	150		100		150		12	
	House rent and other Allowance	330		300		220		112	
	Grain Compensation Allowance . . . . .	...	180	50		130		161	
Contingencies—	Liveries to Messengers	140		...	150	...	500	143	366
	Office and Municipal Taxes . . . . .	...		100		100		...	
	Purchase of Books and Periodicals	20		10		20		...	
	Postage and Telegram Charges	650		1,000		650		1,026	
	Office Contingencies	1,430		1,500		1,260		1,000	
Purchase of Furniture . . . . .		...	2,240	20	2,630	...	2,030	...	2,178
Total Bombay Office			17,020		17,680		16,090		16,335
Total Chief Offices and Observatories			4,01,940		3,84,360		3,85,750		3,80,327
Allowance to Observatories.									
Allowances—	India								
	Observatories and war allowance	8,710		7,800		6,280		6,540	
	Madras	3,750		3,800		3,910		1,000	
	Bombay	3,240		3,200		3,190		3,201	
	Bengal	3,000		4,000		3,730		3,822	
	United Provinces of								
	Agra and Oudh	1,700		1,000		1,700		1,615	
	Punjab	4,100		4,100		3,960		4,540	
	Burma	3,050		3,000		3,050		3,080	
	Bihar and Orissa	2,230		2,500		2,230		2,490	
	Central Provinces	2,000		1,800		2,000		1,889	
	Assam	1,880		1,500		1,880		1,418	
	Allowance to Messengers pending Allotment	3,350		2,600		3,350		2,631	
	Petty Construction and Repairs	280		...		280		...	
	Grain Compensation Allowance	170		200		180		170	
TOTAL			80,160		85,600		85,740		85,531
Rounding			...		40		10		
Lump deduction			...		0,000		...		
Total Meteorological Department			4,82,100		4,14,000		4,21,500		4,15,858

**DETAILED ACCOUNT No. 26Bc.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS.—
ARCHAEOLOGICAL DEPARTMENT.**

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Director General, Archaeological Department.											
Salaries—	...	1	Archaeological Chemist (300—500)	4,700		3,720		3,500		2,710	
			Officer on special duty	...		...		...		6,705	
	1	1	Director-General (1,700)	20,100		24,510		20,400		18,225	
	1	1	Government Epigraphist (500—800)	6,000		600		6,000		600	
	5	5	Superintendents (500—800)	38,000		31,000		36,740		31,812	
	4	3	Assistant Superintendents (300—400), 1 (300—500), 1 (300)	12,300		11,650		11,760		14,011	
	1	1	Moslem Epigraphist (100)	1,200		1,200		1,200		1,269	
			Assistant to Director-General	...		3,300		...		450	
			Deduct—Probable savings					5,400			
					82,690		79,010		74,500		78,841
Establishment—	1	1	Modeller (75—100)	1,140		1,140		1,140		1,077	
	1	1	Stereographer (125-150)	1,500		1,480		1,140			
	1	2	Excavation Assistant (200—10—250)							1,085	
			1 (100—150),	3,810		3,080		2,760			
	4	3	Pandits and Munshis, 2 (90—150), 1 (100—125)	4,800		3,510		6,410		2,420	
	1	1	General Assistant (20)	210		200		240		4,700	
	16	16	Clerks, 1 (200—250), 1 (125—150), 1 (100—125), 2 (75—100), 1 (50—75), 1 (50—90), 1 (55—80), 1 (50) 1 (90), 1 (80—80), 2 (30—50), 1 (35—55), 1 (40), 1 (25—35)	13,010		12,830		12,980		12,109	
	8	10	Photographers 2 (100—135) (70—100), 2 (100—125) (50—80), (50—60), (40—50), (35—50), 1 (50—75)	10,310		7,600		9,760		6,367	
	10	10	Draftsmen 1 (125—150) 1 (70—100), 1 (50—70), (50—80 + P. A. 15), 2 (30—50), (55—65), (45—55), (35—45), (50—75)	7,980		7,720		8,510		8,252	
	32	37	Servants, 1 (13), 2 (12), 1 (11), 5 (10), 8 (9), 11 (8), 1 (7), 2 (6) 1 (12—15), 1 (10—12) and 4 others lump sum 180 per annum	4,190		3,000		3,860		3,414	
			Temporary Establishment	1,090		4,120		400		3,855	
	6		Khalasias					580		210	
		1	Accountant (80—100)	1,010		900		900		240	
			Lump provision for revision of Establishments and telephone charges in the Eastern Circle					2,000		12	
			Laboratory Assistant	240		240		...		...
					40,890		46,000		50,740		44,32
Allowances—			Travelling Allowance	38,800		44,000		38,800		48,380	
			Compensation for Dearness of Provisions	300		550		450		254	
			Plague Allowance	100		...		...		85	
			House rent and other allowances	1,000		1,000		1,000		1,047	
					39,700		45,550		39,750		49,70
Supplies and Services—			Publication of Sanchi Monograph	...		4,000		...		...
			Archaeological Explorations	...		...		...		5,000	
			Director-General's Library, Simla	...		3,000		...		1,613	
			Charges for Excavations	26,000		25,000		20,000		33,815	
			Photographs and Purchase of Photo Materials	6,000		6,000		6,000		6,240	
			Purchase and Repair of Tents	600		1,000		600		807	
			Ditto of Instruments	300		50		300		69	
			Ditto and Translation of Ancient Manuscripts	140		700		140		886	
			Ditto of Antiquities	...		3,000		...		889	
			Preservation of monuments	...		...		...		36,721	
			Publication of Bakhshali manuscripts	...		...		...		890	
			Laboratory fittings	...		500		...		1,086	
			Purchase of coins	...	38,040	200	48,450	...	27,040	...	87,11
			Carried over		2,05,380		2,14,640		1,92,080		2,60,04

INDIA—EXPENDITURE.

DETAILED ACCOUNT No. 20Bc.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS.—ARCHAEOLOGICAL DEPARTMENT—*contd.*

		Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward			2,05,380		2,14,640		1,92,080		2,60,045
Contingencies—	Grain Compensation Allowance to menials	...		20		...		...
	Purchase of Stationery	290		290		290		279	
	Ditto of Books, including Subscription to Newspapers	1,950		1,750		1,950		1,757	
	Belts, Badges and Liveries to Peons	340		380		380		134	
	Rents, Rates, and Taxes	1,960		1,780		2,100		1,774	
	Service Postage and Telegram Charges	2,500		2,850		2,500		3,106	
	Conveyance of Tents and Records	5,700		9 000		5,700		8,789	
	Hot and Cold Weather Charges	680		950		680		930	
	Menial charges	400		450		450		414	
	Section-writing	100		80		100		...	
	Purchase of Furniture	2,400		2,400		2,100		5,253	
	Miscellaneous	5,900		5,500		5,900		5,002	
	Telephone charges	330		330		330		3 10	
	Lump provision for Bihar and Orissa	1,200				1,200		...	
			23,760		25,780		21,050		27,801
Special Charges—	Honorarium for editing Epigraphia Indica	1,000		1,000		1,000		...	
	Epigraphy payable through the Director	4,500		2,500		4,500		2,350	
	Publication of Director-General's Report	7,000		5,000		7,000		4,020	
	Conservation and Road work at Taxila	...		5,000		...		...
	Other Archaeological Publications	5,500		3,000		5,500		3,849	
	Archaeological Scholarships	6,480		6,480		6,480		5,448	
	Honorarium for cataloguing the Sculptures at Taxila	...		5,000		...		...
	Conservation of Sanchi and Taxila Exploration	..		19,000		...		...
	Deputation of Sir A. Stein	31,780		20,000		30,720		6,187	
	Ditto of Bakhali Manuscript	...		3,400		...		...
			56,210		70,380		55,200		22,404
			(a) 2,85,850		3,10,800		2,71,380		
For rounding			—50				20		
Total Director General			2,85,800		3,10,800		2,71,300		3,10,259

(a) For details, see Distribution Statement attached.

Statement showing the distribution by provinces of the Budget grants of the Archaeological Survey Department for 1919-1920.

DETAILS.	N.-W. F. Pro- vince.		Bombay.		Bengal.		United Provinces.		Panjab.		Bihar and Orissa		D. G., Archæology.		TOTAL.	
	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.
<i>Salaries.</i>																
Director-General of Archæology	1	7,190	1	6,170	1	9,600	1	7,200	1	7,630	...	...	1	20,400	1	20,400
Superintendents	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5	88,090
Assistant Superintendents	...	...	1	4,500	1	4,200	1	3,000	...	...	...	...	...	...	3	12,300
Government Epigraphist	...	...	...	...	...	...	...	...	...	...	...	...	1	6,000	1	6,000
Archæologist Chemist	...	...	...	...	...	...	...	...	...	...	...	...	1	4,700	1	4,700
Moslem Epigraphist	...	...	...	...	...	...	...	...	...	...	...	...	1	1,200	1	1,200
TOTAL SALARIES	1	7,190	2	10,970	2	13,800	2	10,800	1	7,630	...	...	4	32,300	12	82,690
<i>Probable Savings.</i>																
<i>Establishments.</i>																
General Assistant	...	...	1	240	...	...	...	...	...	...	...	...	...	...	1	240
Pundits and Munshis	1	1,800	...	...	...	...	1	1,200	1	1,800	...	...	...	...	3	4,800
Excavation Assistant	...	...	...	...	1	1,300	...	...	...	...	...	...	1	2,640	2	3,840
Clocks	1	600	3	1,656	3	1,608	2	1,440	1	600	...	...	6	7,556	16	13,610
Photographers	1	900	1	600	1	1,200	2	1,010	1	260	2	3,240	2	2,400	10	10,310
Accountant	...	...	...	...	1	1,010	...	...	...	...	...	...	...	...	1	1,010
Draftsmen	1	600	3	1,680	2	1,110	1	908	2	1,740	...	...	1	1,620	10	7,980
Servants	3	300	5	618	7	672	4	384	4	480	3	324	11	1,322	37	4,130
Laboratory Assistant	...	...	...	...	...	...	...	...	...	...	...	...	1	240	1	240
Temporary Establishment	2	156	...	...	1	50	3	270	...	...	...	...	5	14	11	1,090
Stenographer	...	...	...	...	...	...	...	...	...	...	...	...	1	1,500	1	1,500
Modeller	...	...	...	...	...	...	...	...	...	...	...	...	1	1,140	1	1,140
Lump	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ESTABLISHMENTS	0	4,356	13	4,521	16	7,240	13	5,201	9	5,670	5	3,564	20	19,082	91	49,890
<i>Allowances.</i>																
Travelling Allowances		5,000		4,800		5,300		5,000		4,000		1,200		13,500		38,300
Compensation for dearness of provision		80		...		50		30		50		...		150		360
Plague Allowance		...		100		...		...		...		...		...		100
House Rent and other allowances		...		...		...		...		...		...		1,000		1,000
TOTAL ALLOWANCES		5,080		4,400		5,350		5,030		4,050		1,200		14,650		39,760
<i>Supplies and Services.</i>																
Charges for Excavation		5,000		5,000		5,000		...		...		...		11,000		26,000
Photographs and Photo Materials		300		730		600		800		250		...		3,320		6,000
Purchase and Repair of Tents		50		150		200		50		50		...		100		600
Purchase of Instruments		50		100		50		...		100		...		...		300
Purchase and Translation of ancient manuscripts		...		...		...		...		40		...		100		140
TOTAL SUPPLIES AND SERVICES		5,400		5,980		5,850		850		440		...		14,520		38,040
Carried over		22,086		26,174		32,240		21,884		17,700		4,764		80,502		2,05,380

INDIA—EXPENDITURE.

Statement showing the distribution by provinces of the Budget grants of the Archaeological Survey Department for 1919-1920—contd.

DETAILS.	N.-W. F. Province.	Bombay.	Bengal	United Provinces.	Punjab.	Bihar and Orissa.	D. G., Archaeology.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward .	2,026	20,171	32,210	21,384	17,790	4,761	80,502	2,05,381
<i>Contingencies</i>								
Purchase of Stationery	50	50	50	20	50	...	70	290
Purchase of Books and Newspapers	150	400	500	200	150	...	550	1,950
Belts, Badges and Liveries to Peons . . . . .	...	50	80	30	60	..	120	340
Rents, Rates and Taxes . . . . .	...	...	600	660	.	.	700	1,960
Postage and Telegram Charges	200	130	200	220	210	..	1,600	2,560
Conveyance of Tents, Stores, Records, etc	600	800	500	200	600	..	3,000	5,700
Hot and Cold Weather Charges	200	.	100	50	100		150	630
Station-writing . . . . .	.	...	.	.	...	..	100	100
Purchase and Repair of Furniture	50	100	200	..	50	...	2,000	2,400
Miscellaneous	500	200	500	1,750	100	...	2,750	5,900
Telephone Charges . . . . .	.		.	...	.	...	330	330
Menial Charges	50		90	.	170	...	90	400
Lump . . . . .	...	.	...	..	...	1,200	...	1,200
TOTAL CONTINGENCIES .	1,900	1,730	2,820	3,130	1,400	1,200	11,490	23,760
<i>Unallotted Special Charges</i>								
Epigraphy payable through the Director . . . . .	.	..	.	...	...	.	4,500	4,500
Publication of Director-General's Report . . . . .	...	.	...	..	..	.	7,000	7,000
Other Archaeological Publications	200		.	.	300	..	5,000	5,500
Archaeological Scholarships . . . . .	...	...	...	.	...	...	6,480	6,480
Sir Stein's deputation to Central India . . . . .	...	...	.	...	...	...	31,730	31,730
Honorarium for editing "Epigraphia Indica" . . . . .	...	...	..	...	...	..	1,000	1,000
Total Special Charges .	200	...	...	...	300	...	55,710	56,210
TOTAL	24,126	27,904	85,030	25,014	19,580	5,904	1,47,702	2,85,350

DETAILED ACCOUNT No. 26 Bf—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS.—CENTRAL MUSEUM.

SUMMARY.			Budget Estimate, 1919-20		Revised Estimate, 1918-19.		Budget Estimate, 1918-19		Accounts, 1917-18.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Art Section			7,550		7,950		7,950		7,950	
Archæological Section			12,520		12,780		12,430		10,353	
Office of Trustees			25,160		25,160		25,460		25,284	
Lump alteration and for rounding			30		10		40			
TOTAL				45,900		46,200		45,800		43,590

	Numbers.		DETAILS.							
	1918-19.	1919-20.								
Supplies and Services and Contingencies—			Art Section							
			Purchase of specimens	6,000		6,000		6,000		6,000
			Miscellaneous	1,950		1,950		1,950		1,950
			Total Art Section		7,950		7,950		7,950	7,950
Establishment—	2	2	Archæological Section.							
			Assistant Curator (100--10--150) + P A 1 (10)	3,720		3,690		3,720		1,603
	..		Gallery Assistant (75—100) . . . . .	..		..		..		630
	1	1	Clerk (50—5 75)	720		690		690		702
	1	1	Manikman (25)	300		210		210		240
	5	5	Servants, 1 (12), 4 (9)	580		580		580		574
			Allowance to officer in charge	1,200		1,950		1,200		..
					6,540		7,150		6,430	3,751
			Grain compensation allowance			20		..		50
			Travelling Allowance			100		..		145
Allowances—					..		920		..	204
			Purchase of specimens	1,200		500				524
Supplies and Services—					1,200		500		1,200	
			Contingencies (Miscellaneous)	3,000		2,000		3,000		2,546
			Telephone charges . . . . .	..		300		..		423
			Purchase of books . . . . .	..		160		..		157
			Grain compensation allowance to Menials . . . . .	..		20		..		28
			Menial charges . . . . .	..		350		..		360
			Purchase of furniture . . . . .	..		100		..		363
			Postage and telegram charges . . . . .	..		150		..		110
			Hot weather charges . . . . .	..		..		..		90
					3,000		3,030		3,000	4,077
Contingencies—			Miscellaneous							
			Supervision allowance to restitlers of galleries		1,800		1,180		1,800	1,800
			Total Archæological Section		12,520		12,780		12,430	10,353

DETAILED ACCOUNT NO 26 Bz.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS—CENTRAL MUSEUM.											
	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—	...	1	Caretaker (150—10 biennial—200)	1,800		...		...		1,480	
	1	1	Establishment Clerk (75—100)	900		1,110		760		...	
	1	1	Accountant (35—5—60)	420				420		...	
	1	1	Door Clerk (15—1—20)	210		200		210		435	
	5	4	Inspectors 1 (20), 3 (16—1—18)	870				1,170		...	
	1	...	Jemadar (15)	..				180		6,339	
	38	38	Durwans (12), 4 (11), 33 (10)	4,630		6,600		4,630		...	
	2	2	Chaprasis 1 (9), 1 (8)	200				200		...	
	3	3	Malees (8), (7), (5)	210				240		...	
	7	7	Methai (7), 5 (6-8-0), (6)	510		...		540		...	
Allowance—			Wm allowance to menials	600		...		..
			Grain Compensation allowance		10,440		8,210		8,380		8,251
Supplies and Service.—			Grant for maintenance		270		2,500		2,330		521
			Library Grant (for Art Section)	500		500		500			2,203
Contingencies—			Rents, Rates and Taxes	11,250		14,250		11,250			
					11,750		11,750		14,750		11,216
			Total Office of the Trustees		25,460		25,460		25,160		25,281

DETAILED ACCOUNT NO 26Bg—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS—ZOOLOGICAL SURVEY OF INDIA.

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	1	1	Zoological Survey of India. Director, Zoological Survey (1,000—80—1,400)	16,800		16,800		16,800		16,800	
	1	1	Superintendent, Zoological Survey (700—40—900) (a)	10,320		10,300		10,320		9,840	
Establishment—	2	2	Assistant Superintendents 2 (500—40—700) (a)	16,250		11,900		15,510		15,422	
	1	1	Librarian and Publication Clerk (200—10—300)	3,480	13,370	3,410	39,080	3,360	42,960	3,320	42,062
	1	1	Special Entomological Assistant (100—15—250)	3,000		3,000		3,000		2,500	
	1	1	Entomological Assistant (100—10—150)	1,800		1,800		1,800		2,300	
	2	2	Gallery Assistants (100—10—150) (75—5—100)	2,700		3,300		3,000		3,600	
	1	1	Zoological Collector (100—5—150)	1,800				1,800		411	
	1	1	Head Clerk (75—5—125)	1,140				1,080		2,673	
	1	1	Correspondence Clerk (40—5—60)	600				540		...	
	...	1	Registration Clerk (35—5—60)	720		4,500		720		...	
	1	1	Gallery Assistant (Ethnological Galleries) (30)	360				300		...	
	1	1	Cashier (30—5—50)	480				420		...	
	1	1	Head Taxidermist and Store-keeper (35—3—100 + P. A. 10)	1,320		2,000		1,260		...	
	8	8	Taxidermists (30—2—40), (15), (10)	780		...		780		2,075	
			Carried over	18,180	43,370	18,040	39,080	18,120	42,960	16,879	42,062

(a) Biennially.

DETAILED ACCOUNT No. 26 Bg.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS—ZOOLOGICAL SURVEY OF INDIA—*contd.*

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs. 18,180	Rs. 43,370	Rs. 18,010	Rs. 39,080	Rs. 18,120	Rs. 42,960	Rs. 16,879	Rs. 42,062
			Brought forward .								
<i>Establishment— contd.—</i>	1	1	Zoological Survey of India—<i>contd.</i>								
			Maine Artist (50—10—100)+P. A. (5—5—25)	1,500				1,500			
	1	1	Artist (80—4—100)+P. A. (10)	1,320		4,200		1,320		3,982	
	1	1	Do. Entomological Section (50—10—100)	1,200				1,200			
	1	1	Painter (10)	120				120		30	
	1	1	Stenographer (50—5—70)	720		600		660		500	
	6	2	Carpenters (15), (13)	340				340		140	
	3	3	Chaprasis (8—9)	300				300			
	1	1	Mochie (10)	120				120			
	18	18	Fairashes 15 (8) 3 (9)	1,760		2,600		1,760		2,596	
	1	1	Duffty (11)	130				130			
			Lump deduction from Establishment . . . . .	...		...		...		9,000	
	2	2	Insect Setters (20—2—30), (10—1—15)	540		330		540		513	
	2	2	Compositors [(15)+P. A. 5] (12)	350		350		380		381	
	4	4	Collection of Tenders (10—1—15)	720		660		720		720	
			Temporary Establishment . . . . .	...		200		...		...
					27,330		27,030		27,210		16,774
<i>Allowances—</i>			Travelling Allowance	6,000		6,000		4,000		5,976	
			Grain Compensation Allowance . . . . .	...				...		254	
			House Rent and other Allowances	1,500		1,500		1,510		1,160	
<i>Supplies and Services—</i>					7,500		7,500		6,510		7,390
			Remuneration to Specialists	4,000		4,500		4,000		4,491	
			Library Charges	3,500		3,500		3,000		3,771	
			Purchase of Specimens	200		500		200		171	
			Transport of Specimens	900		750		900		741	
			Publication and Printing Charges	6,500		6,600		5,000		6,032	
			Instruments, Scientific Apparatus and Accessories	900		900		900		900	
			Purchase of Glass Bottle	1,000				1,000			
			Do. of Alcohol	1,000		2,300		1,000		1,682	
			Do. of Drugs	500				500			
			Taxidermists, Carpenters and Painter's supplies	2,340		2,400		2,400		1,918	
			Photography	200		250		200		217	
			General Museum Stores	1,600		1,600		1,600		1,470	
<i>Contingencies—</i>					22,640		23,300		20,700		22,293
			Postage and Telegram Charges	900		600		900		515	
			Purchase of furniture . . . . .	...		...		...		4,021	
			Miscellaneous	2,000		2,400		750		2,630	
			Lump deduction from Contingency . . . . .	...		...		...		—1,000	
			Hot Weather and Electric Lights	900		1,000		900		1,033	
			Rent of telephone . . . . .	...		...		...		150	
			Tour Charges	750		1,000		750		675	
			Liveries . . . . .	...		...		...		15	
					4,550		5,000		3,300		8,089
<i>Special Charges—</i>			Charges for "Ethnological Gallery"	500		500		500			
			For rounding		—10		10		80		
			Total Zoological Survey of India.		1,05,900		1,02,400		1,00,100		98,243

DETAILED ACCOUNT No. 26B₂—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS—PROVINCIAL STATISTICS.

	Numbers			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment—</i>	2	3	Establishment for Vital Statistics— Mortuary Clerks 1(40), 1(30) (30—35)	1,210		610		660		647	
	1	1	Establishment for Trade Statistics— Clerk, 1 (25), Allowance 1 (5)	360	1,570	300	910	360	1,020	398	1,015
<i>Allowances—</i>			Travelling Allowance	30		...		30		20	
			Compensation for Dearness of Provisions	50		30		50		33	
<i>Contingencies—</i>			Miscellaneous	80	80	100	80	50	80	51	53
			Registrations of Railway Traffic	...		...		30		89	
			Petty construction and repairs	...	40	...	100	60	140	...	140
			For rounding		1,730		1,040		1,240		1,238
					30		40		40		...
			Total		1,700		1,000		1,200		1,238

DETAILED ACCOUNT No. 26B₂—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS.—BUREAU OF COMMERCIAL INTELLIGENCE.

SUMMARY			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
Bureau of Commercial Intelligence			96,400		91,100		79,900			93,504
Director of Statistics			1,09,800		1,09,500		1,08,500			1,07,070
Total				2,06,200		2,00,600		1,88,400		2,00,574

	Numbers		DETAILS.	Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries—</i>	1	1	Bureau of Commercial Intelligence.								
	1	1	Director General of Commercial Intelligence (2 000)*	23,010		22,420		23,040		23,040	
	1	1	Personal Assistant to Director General, Commercial Intelligence (500)	6,000		6,000		6,000		5,393	
	1	1	Curator—Commercial Museum (200—600) and deputation allowance (120) and conveyance allowance (50)	9,240		9,070		9,120		8,782	
			Office on special duty	10,600		8,080		11,520		...	
			Probable Savings	...		...		9,200		...	
			Exchange Compensation Allowance	...		10		...		...
					48,880		45,580		40,180		37,913
<i>Establishment—</i>	1	1	Superintendent (850)	4,200		4,200		4,200		2,450	
	1	1	Clerk, 1 (275)	3,800				3,300			
	2	2	Do. (180)	4,320				4,320			
	2	2	Do. (135)	3,240				3,240			
	2	2	Do. (100)	2,400				2,100			
	3	1	Do. (75—5—100)	900		19,000		...			
	1	2	Do. (60—5—100)	1,440				1,800		19,857	
	1	2	Do. (50)	1,200				...			
	1	2	Do. (45)	540				600			
	1	1	Do. (35)	840				420			
	1	1	Do. (80)	860				360			
	18	15	Servants, 1(15) 2(12), 4(10), 6(9), 2(8)	1,790		1,500		1,880		1,344	
			Temporary Establishment	...		...		420		501	
			Cartaker's Establishment	200		150		300		168	
			Lump provision for the staff of Assistant to Director General	2,400		1,350		2,400		...	
					27,130		26,200		25,140		24,320
<i>Allowances —</i>			Travelling Allowance of Officers	8,500		9,000		6,500		8,023	
			Grain Compensation Allowance	200		...		160		138	
			House rent and other allowance	...	8,700	...	50	...	6,660	...	8,701
<i>Contingencies —</i>			Liveries	170		100		110		89	
			Rent of Telephone Line	570		700		570		661	
			Purchase of Furniture and Samples	1,200		1,100		1,200		888	
			Subscription to Newspapers	1,600		1,100		1,800		1,226	
			Purchase of Books and Publications	600		700		600		366	
			Service Postage and Telegram Charges	6,000		5,500		2,000		3,070	
			Electric Lighting and Fans	800		160		800		188	
			Miscellaneous	1,250		1,200		1,250		1,074	
<i>Special charges—</i>			Charges in connection with Jute Commission		11,080		10,500		7,080		7,571
			For rounding				10		10		14,089
			Total Bureau of Commercial Intelligence		96,400		91,400		79,900		93,504

**DETAILED ACCOUNT No 26 B—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS—BUREAU OF
COMMERCIAL INTELLIGENCE—contd**

	Numbers			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Director of Statistics.								
Salaries —	1	1	Director of Statistics (1,200-50-1,750)	17,350		17,770					
					17,350		17,770		16,750		16,226
Establishment	2	2	Superintendent (400-500) (300-400)	10,320				13,200		8,436	
			Deputy Superintendent (300-400)	1,500		12,500				4,000	
	1	1	Clerk (275)	3,300							
	1	1	Do. (210)	2,550				4,500			
	3	3	Do. (180)	6,150				3,300			
	4	4	Do. (135)	6,150				2,500			
	5	5	Do. (100)	6,000				6,450		62,131	
	8	5	Do. (75)	7,200				6,150			
	5	5	Do. (55)	3,300				6,000			
	4	1	Do. (50)	2,400		62,000		7,200			
	13	13	Do. (45)	7,020				3,300			
	10	10	Do. (40) Special allowance 1(10)	4,920				2,100			
	10	10	Do. (35)	1,200				7,020			
	10	10	Do. (30)	3,600				4,920			
	18	10	Servants 3 (12), 1 (10), 2 (9), 11 (5), 1 (1) + P. A. 1 (3) + (Wai allowance 100 P. A.)	2,350		1,980		3,000		1,906	
			Extra Establishment	1,470		3,000		1,950		2,600	
			Cartaker's Establishment	450		350		1,200		407	
			Charges for preparing Alphabetical Index	100		100		150		160	
			Lump provision for temporary Establishment					100			
			Bonus for overtime work	220				1,320			
					80,400		79,880		80,800		80,039
Allowances —			Travelling allowance	1,500		4,500		1,100		3,376	
			Compensation for Dearness of Food	210		200		220		177	
					4,710		1,700		4,320		3,553
Contingencies —			Liveries	80		300		170		54	
			Purchase and Repair of Furniture	100		250		100		245	
			Subscription to Newspapers	600		400		600		518	
			Purchase of Books and Publications	350		500		300		321	
			Postage and Telegram Charges	3,500		3,500		3,000		3,719	
			Electric Light and Fan	550		600		550		575	
			Rent of Telephone Line	190		190		190		188	
			Menial Charges	90		80		90		72	
			Miscellaneous	1,300		1,300		1,300		1,506	
			Gross Compensation Allowance to Menials	10				10		24	
					7,070		7,120		6,610		7,252
			For rounding		20		30		20		
			Total Director of Statistics		1,09,600		1,09,500		1,08,500		1,07,070

DETAILED ACCOUNT No. 26B(j)—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS—EXAMINATIONS.

	Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.								
Board of Examiners	46,410		47,990		47,480		44,552	
Examination for Northern India Salt Department	800		800		800		745	
Examination of Enrolled Officers for the Financial Department	1,500		1,500		1,500		1,767	
For rounding	10		10		20			
Total		48,700		50,800		49,800		47,064

DETAILED ACCOUNT NO. 26 B(f).—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS—EXAMINATIONS—
contd.

	Numbers.		DETAILS.	Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	1918-19.	1919-20.									
Salaries—	1	1	Secretary (1,500—2,000)	19,100		18,520		18,520		18,354	
			Exchange Compensation Allowance		19,100	...	18,520	...	18,520	25	18,379
Establishment—	1	1	Superintendent (150—250)	2,640		2,520		2,520		2,430	
	3	3	Munshis, 2 (300—400), 1 (150—250)	11,400		11,400		11,400		11,310	
	2	2	Pundits, 1 (100—150), 1 (40)	2,280		2,190		2,280		2,235	
	1	1	Labourer (50)	600		600		600		600	
			Clerks, 1 (75—100), 1 (60), 1 (15), 1 (40), 1 (35)	3,360		3,440		3,360		3,351	
	6	5	Servants, 1 (12—15), 1 (11), 1 (9), 5 (8)	900		780		900		859	
	5	5	Caretaker's Establishment	250		250		250		240	
			Honorarium	220		...		...		100	
			War Allowance		21,650	...	21,120	...	21,310	...	21,125
Allowances—			Grain Compensation Allowance	3,000		2,730		3,000		65	
			Travelling Allowance	...	3,000	...	2,730	...	3,000	2,715	
			House rent	...	...	...	...	...	...	15	
Supplies and Services—			Remuneration for conducting Examinations	1,300		2,350		1,300		1,063	
			Reprints of Text-books	...	1,300	1,960		1,960		...	
Contingencies—			Rents, rates and taxes	300		360		300		65	
			Electric Lights and Fans	30		30		30		335	
			Purchase and Repair of Furniture	150		150		150		27	
			Purchase of Books	50		50		50		137	
			Binding Books	400		450		400		51	
			Service Postage and Telegram Charges	300		140		300		201	
			Miscellaneous	50		50		80		119	
			Memorial Charge	50		50		80		77	
			Grain Compensation Allowance to Menials	...	1,360	...	1,310	...	1,390	30	
										26	
			Total Board of Examiners	46,410		47,990		47,480		44,552	

DETAILED ACCOUNT NO. 26 B(g).—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS—
INSPECTOR OF EXPLOSIVES.

	Numbers.		DETAILS.	Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	1918-19.	1919-20.									
Salaries—	1	1	Chief Inspector of Explosives (1,450—50—2,000) + L.A. 300	27,600		27,600		27,600		28,090	
	2	2	Inspector of Explosives (500—60—600) + L.A. 1 (300)	18,000		16,790		11,400		14,100	
			Exchange Compensation Allowance	...		300		1,170		2,154	
	1	1	Personal Assistant to the Chief Inspector (400—550)	6,520		6,310		6,180		5,311	
			Probable savings	5,700		...		...		...
Establishment—	6	5	Clerks, 1 (60—5—100), 3 (50), 1 (100—10—150)	3,000	46,420	4,800	51,060	4,800	19,330	5,174	49,955
	2	2	Copyists (40)	960		860		960		90	
	8	8	Servants, 1 (12), 2 (9), 4 (8), 1 (10)	260		70		860		784	
			Caretaker's Establishment	50		40		50		72	
			Charges for preparing Alphabetical Index	40		40		40		40	
			War Allowance	80		...		...		...
Allowances—			Grain Compensation Allowance	...	5,890	90	5,770	70	6,710	18	6,160
			Hill Journey Allowances	3,000		8,000		8,140		7,801	
			Travelling Allowances	16,400		16,400		17,200		12,907	
			House-Rent and other Allowances	1,200		1,200		1,200		1,200	
				25,600		25,690		26,610		21,926	
Contingencies—			Livestock to Peons	100		80		100		98	
			Rent of Telephone Lines	420		420		420		406	
			Purchase and Repair of Furniture	30		20		50		16	
			Purchase of Books, etc.	80		90		80		83	
			Hill Journey Charges	450		450		610		431	
			Service Postage and Telegram Charges	480		400		480		438	
			Subscription to Newspapers	500		540		450		566	
			Electric Lights and Fans	90		100		80		101	
			Miscellaneous	280		400		280		58	
			Grain compensation allowance to menials	70		...		...		...
			Memorial Charges	20		20		20		5	
			For rounding		2,520		2,520		2,570		2,197
					80		40		20		
			Total	80,400		85,000		85,200		80,288	

DETAILED ACCOUNT No. 26 B1.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS— IMPERIAL LIBRARY.

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries—</i>	1	1	Librarian (750—1,000)	12,900		12,000		12,000		12,370	
			Exchange Compensation Allowance	...	12,000	100	12,100	350	12,350	653	13,023
<i>Establishment—</i>	1	1	Superintendent (175—225)	2,700		2,600		2,280		2,331	
	1	1	Head Clerk (100—175)	2,100		2,010		2,040		2,110	
	11	11	Clerks 1 (40—50), 10 (50—100)	9,900		8,750		7,440		7,667	
	1	1	Typist (30—50)	400		430		410		362	
	27	27	Servants, 1 (12—15), 3 (9), 19 (8), 2 (6), 1 (10—15), 1 (10—24)	2,800		2,830		2,890		2,802	
	12	12	Sorters, 1 (35), 1 (31), 1 (30), 1 (28), 1 (27), 1 (26), 2 (25), 1 (24), 1 (21), 1 (16), 1 (15)	3,640		2,960		2,510		2,579	
			Temporary Establishment	...		...		..		13	
<i>Allowances—</i>			Travelling allowance	50	21,780	50	19,700	50	17,570	1,093	17,891
			House Rent and other Allowances	1,300		1,100		1,300		952	
			Compensation for Dearness of Provision	300		280		310		277	
<i>Supplies and Services—</i>			Freight on Europe Stores	200	1,650		1,430	200	1,660		2,322
			Petty Construction and Repairs		200				200		
<i>Contingencies—</i>			Rates and Taxes	1,430		1,430		1,430		1,771	
			Purchase of Books and Publications	10,000		9,000		10,000		7,326	
			Purchase of Office Furniture	900		900		900		920	
			Service Postage and Telegram Charges	500		600		300		420	
			Hot and Cold Weather Charges	600		800		600		464	
			Rent of Telephone Line	200		200		200		328	
			Liveries	140		140		140		131	
			Miscellaneous	600		530		600		986	
			Menial Charges	230		230		230		207	
			Grain Compensation Allowance	40	14,640	40	13,870	40	14,440	52	12,608
<i>Special Charges—</i>			Honoria for preparing a Catalogue Raisonné of the Behar Library manuscripts		2,000		2,000		..		13,25
			Lamp provision		5,000				..		..
			For rounding		30				20		
			Total		57,800		49,100		46,200		50,52

DETAILED ACCOUNT No. 26 B2.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS—CONTROLLER OF PATENTS AND DESIGNS.

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries—</i>	1	1	Controller of Patents (1,400—1,800)		21,600		21,600				21,600
<i>Establishment—</i>	1	1	Superintendent (300—400)	4,080				4,800		918	
	6	6	Clerks (200—300), 1 (100—150), 2 (50—100), (50), (150—200)	9,360		13,320		10,080		11,603	
	8	8	Servants (9), 3 (8), (8+P. A. 2), 1 (10), 1 (18), 1 (19) + W. A. 130 P. A.	1,210		1,050		1,060		1,028	
			Caretaker's Establishment	120	14,770	140	14,510	120	16,060	144	13,813
<i>Allowances—</i>			Travelling Allowance	200		200		200		3	
			Grain Compensation Allowance	..	200	60		70		52	
<i>Supplies and Services—</i>			Charges for printing Patent Specifications		200	260		270			55
					2,200	2,150		2,200			1,708
<i>Contingencies—</i>			Purchase of Books and Publications	100		50		100		2	
			Purchase and Repair of Furniture	100		50		100		85	
			Rent of Telephone Line	150		150		150		150	
			Subscription to Newspapers	550		500		500		552	
			Station-writing (copying fee)	150		70		150		85	
			Service Postage and Telegram Charges	450		330		450		372	
			Liveries to Peons	100		80		100		6	
			Miscellaneous	200		200		200		537	
			Electric charges	130		200		130		203	
					1,930		1,080		1,880		1,925
			For rounding						10		
			Total		40,000		40,200		42,000		39,101

DETAILED ACCOUNT NO. 26Bn—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS—ACTUARY TO THE GOVERNMENT OF INDIA

	Numbers			Budget Estimate, 1919-20	Revised Estimate, 1918-19.		Budget Estimate, 1919-19.	Accounts, 1917-18.	
	1918-19	1919-20							
<i>Salaries—</i>	1	1	Actuary (1,950—2,000)	24,000	24,000		21,000	23,515	
<i>Allowances—</i>			Establishment—						
			Assistant Actuary	1,200	4,390			151	
			Travelling Allowance	1,500	1,300		1,000		
			For rounding		10				
			Total		29,700		22,000		23,666

DETAILED ACCOUNT NO. 26Bd—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS—INSPECTOR OF MINES

				Budget Estimate, 1919-20		Revised Estimate, 1918-19		Budget Estimate, 1919-19		Accounts, 1917-18.	
<i>Salaries—</i>	1	1	Chief Inspector of Mines (1,750—2,000)	21,000		21,000		24,000		24,000	
	2	2	Inspectors of Mines (900—1,500), (1,000—1,000)	25,520		27,550		32,650		30,713	
	3	3	Junior Inspector (500—700)	11,100		8,020		14,900		12,932	
<i>Establishment</i>			Probable Savings	6,000	(1220)	59,500		71,640		67,575	
	1	1	Surveyors (200—300) 3 (100—120) + L.A. 3 (12)	250				110		8,494	
	1	1	Draftsman-Surveyors 1 (75—100) + L.A. 3 (15)	1,700		13,100		1,500		3,015	
	3	3	Draftsmen (50—100), (10—50), (30—40)	1,500				1,500		2,506	
	14	15	Clerks, 1 (350—450), 1 (100—150), 1 (75—100), 1 (90—115), 3 (30—40), 1 (10), 1 (10—50) 2 (50—60) + L.A. 9), 1 (10)	13,800		11,720		13,000		12,339	
	25	20	Servants, (12) 6 (10), 9 (8—10), 11 (9) + War allowance Rs 70	2,900		2,500		2,950		2,735	
			Temporary Establishment—Clerk, 1 (10—50)	500		500		520		1,291	
				32,060		31,120		31,730		30,410	
<i>Allowances—</i>			Travelling Allowance	20,000		20,000		23,000		19,111	
			Compensation for Dearness of Provisions							12	
			House rent and other allowances	2,000		2,800		2,000		1,455	
				22,000		22,800		25,000		20,621	
<i>Supplies and Services—</i>			Provision for Maintenance of Library	400		380		500		66	
			Purchase and Repair of Tents	550		500		400		843	
			Supplies from Mathematical Instrument Department	450		400		450		544	
				1,400		1,280		1,350		1,453	
<i>Contingencies—</i>			Liveries	610		610		640		97	
			Purchase and Repair of Furniture	400		350		400		613	
			Telegram and Service Postage Charges	2,500		3,000		2,250		2,790	
			Hot and Cold Weather Charges	850		780		850		816	
			Miscellaneous	1,500		4,220		4,500		4,469	
			Rent of Telephone Line	1,550		1,160		1,550		1,180	
				10,440		10,400		10,100		9,915	
			For rounding		20			10			
			Total		1,27,100		1,24,900		1,29,900		1,29,914

DETAILED ACCOUNT No 26 Bp.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS—EXPLORATION OF PETROLEUM COAL AND MINERALS.

	Numbers		Exploration of Petroleum, Coal and Minerals	Budget Estimate, 1919-20		Revised Estimate, 1918-19		Budget Estimate, 1918-19		Accounts, 1917-18	
	1918-19	1919-20		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—	1	1	Sub-Inspector (150—200)	2,400		2,400		2,400		2,400	
	1	1	Clerk (70—90)	1,050		1,080		1,050		1,169	
	1	1	Khalasi (10—12)	150		220		150		136	
					3,630		3,650		3,610		3,705
Allowances—			Travelling Allowance	750		500		750		517	
			Compensation for Debarment of 11 months	20		20		20		18	
					770		520		770		535
Contingencies—			Miscellaneous		1,200		900		1,200		200
			For rounding		..		30		20		
			TOTAL		5,600		5,100		5,600		4,478

DETAILED ACCOUNT No 26 Bq.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS—INDIAN WAR MEMORIAL

	Numbers			Budget Estimate, 1919-20		Revised Estimate, 1918-19		Budget Estimate, 1918-19		Accounts, 1917-18	
	1918-19	1919-20		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Indian War Memorial.								
Salaries			Secretary (827—14+Staff pay 10)	14,730		14,730					
					11,730		14,730				
Establishment—	1	1	Clerk (140)	1,650		1,650					
	7	7	Servants 1 (15) 2 (8) 4 (20)	1,330		600					
					3,010		2,370				
Allowances—			Hill journey allowance	810		310					
			Travelling allowance	3,000		3,000					
					3,810		3,310				
Supplies and Services—			Freight charges	4,000		..					
			Purchase, Display and conveyance of exhibit and memorial collection	12,000		14,500					
					16,000		14,500				
Contingencies—			Miscellaneous	450		450					
			Stationery charges	150							
			Living and Warm Clothing	50		70					
			Lighting charges	120							
			Postage and Telegram Charges	400		250					
			Purchase, etc., of furniture	5,500		170					
			Telephone charges	300							
			Menial charges	120							
					7,120		970				
Special Charges—			Charges in connection with the deputation to Egypt of 2 Military officers and soldier clerks				12,500				
			For rounding		30		20				
			TOTAL		44,700		48,400				

DETAILED ACCOUNT No Br.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENT—MISCELLANEOUS

	Budget Estimate, 1919-20		Revised Estimate, 1918-19		Budget, Estimate, 1918-19		Accounts, 1917-18.	
	Rs	Rs.	Rs	Rs	Rs	Rs	Rs	Rs
Food Stuffs Branch of the Revenue and Agriculture Department	94,000		41,600		...		...	-
Deputation of Messrs Black and Chadwick							32,008	
Lump provision (Baluchistan)	20,250				.		..	
Charges in connection with the enquiries into wool and other industries			6,000		8,000			
Controller of Cotton Cloth	90,000		42,000		.		..	
Lump provision for Deputy and Assistant Foodstuff Commissioners (Wheat) and their establishment	50,000		70,500		78,500		80,871	
Provincial Director of Civil Supplies	50,000		19,110				908	
Passage money of the Assistant to the Indian Trade Commission					...		...
For rounding			40					
TOTAL		3,04,900		1,50,200		51,500		64,872

27.—TERRITORIAL AND POLITICAL PENSIONS.

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
IMPERIAL.					
Territorial and Political Pensions	27A	Rs. 1,61,700	Rs. 1,56,700	Rs. 1,50,400	Rs. 1,35,521
Charitable Allowances		33,400	43,500	52,900	55,861
		1,95,100	2,00,200	2,03,300	
For rounding		100	200	300	
TOTAL		1,95,000	2,00,000	2,03,000	1,91,382

DETAILED ACCOUNT NO 27A—TERRITORIAL, ETC., PENSIONS—TERRITORIAL AND POLITICAL PENSIONS.

SUMMARY.		Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Exceeding Rs. 5,000 per annum—									
Angria Family		7,200		7,200		7,200		6,600	
Kharun Chiefs		6,000		7,500		6,000		4,500	
Not exceeding Rs. 5,000 per annum—			13,200		14,700		13,200		11,100
Banda Family		7,300		7,300		7,300		6,577	
Banpur Family (Pahar Sing)		3,600		3,600		3,600		3,050	
Dependants of Maharaja Anupgir, Jeitpur Family		3,000		3,000		3,000		2,300	
Mysore Family		340		320		340		107	
Oudh Family		2,960		...		2,360			
Sardar Haidar Quli Khan		3,000		3,000		3,000		3,120	
Other Pensioners		1,13,280		1,24,740		1,17,630		1,00,267	
Probable Savings		15,000							
For rounding			1,18,480		1,41,060		1,37,230		1,24,121
			20		40		30		
TOTAL			1,61,700		1,56,700		1,50,400		1,35,521
DETAILS									
Exceeding Rs. 5,000 per annum.									
Angria Family—									
Family of Sudar Monoji Rao Angria of Alibagh (Indore)		7,200		7,200		7,200		6,600	
Kharun Chiefs—									
Sardar Habibulla Khan, son and successor of Sardar Yacub Khan (Quetta)		6,000		7,500		6,000		4,500	
			13,200		14,700		13,200		11,100
Banda Family not exceeding Rs. 5,000 per annum		7,300		7,300		7,300		6,577	
Afghan Refugees—									
Sardar Haidar Quli Khan		3,000		3,000		3,000		3,120	
Dependants of Maharaja Anupgir, Jeitpur Family—									
Dewan Jett Singh, the adopted son of the late Ranees of Rajah Pnreechut of Jeitpur (Nowgong, Lundelkhand)		3,000		3,000		3,000		2,300	
Oudh Family—									
Family and Dependants of the late Sa-King of Oudh—									
Not exceeding Rs. 5,000 per annum		2,960				2,360		107	
Other Pensioners.			16,260		13,300		15,660		12,104
Not exceeding Rs. 5,000 per annum.									
Bohtak Family		500		100		100		105	
Delhi Family		41,600		21,000		20,000		19,456	
Bolli Family		2,150		2,200		2,190		2,290	
Jhansi Family		1,200		1,200		1,200		1,153	
Family of the late Pandit Chaita		180		180		180		135	
Carnatic Stipendiaries		6,520		5,000		6,890		5,012	
Family of Rao Khosai Sing of Mirapur		2,180		2,180		2,180		2,910	
Kurnool Family		680		2,000		650		1,500	
Shigarh Family . . . . .		...		180		180		135	
Tokekar Family		120		120		120		115	
Nagpur Pensioners		450		450		450		148	
Musalipatam Family		290		400		290		796	
Marhatta Salanadars		28,910		24,000		27,790		21,287	
Mohipatam Family		2,070		2,070		2,070		2,075	
Miscellaneous		50,180		53,360		53,310		48,208	
Compensation for depreciation of krans		6,300		7,000		...		914	
Total Other Pensioners			1,43,280		1,24,740		1,17,630		1,00,267

28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
IMPERIAL.				
Allowances	Rs. 4,000	Rs. 4,000	Rs. 4,000	Rs. 9,876

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
IMPERIAL.					
Superannuation and Retired Allowances	29A	Rs. 13,94,600	Rs. 13,87,100	Rs. 13,25,100	Rs. 13,77,915
Compassionate Allowances		7,200	11,700	12,600	11,014
Commuted value of Pensions		1,00,000	1,00,000	99,800	1,08,861
Gratuities		14,400	6,800	14,900	11,895
Donation to Service Funds		8,100	3,200	3,300	3,171
Pensions of the Military Fund		8,100	7,500	8,100	6,556
Pensions of the Military Orphan Fund . . . . .		...	...	500	...
Pensions under the Indian Civil Service Family Pension Regulations		41,000	41,000	11,000	9,014
Pensions of the Bengal Civil Fund		24,000	24,000	20,000	19,188
Refunds		100	8,000	100	1,390
Pensions of the Madras Civil Fund . . . . .		...	...	...	705
For rounding		500	800	400	
Total		15,92,000	16,00,000	14,95,000	15,48,709

DETAILED ACCOUNT NO. 29A.—SUPERANNUATION ALLOWANCES, ETC.—SUPERANNUATION AND RETIRED ALLOWANCES.

Departments —		Budget Estimate, 1918-19.	Lapsed since the date of framing the Budget Estimate, 1918-19.	TOTAL.	ADD—New pensions granted since the date of last Estimate and those transferred from other Governments or Provinces.	Budget Estimate, 1919-20.	Revised Estimate, 1919-20.	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	IMPERIAL							
	Salt	29,136	2,640	26,400	3,775	30,271		
	Telegraph	4,07,182	35,693	371,189	80,184	4,51,077		
	Mint	8,400	162	8,238	160	8,393		
	General Administration—							
	Legislative Department	4,856	..	4,856	..	4,856		
	Foreign Department	28,362	720	27,642	5,901	33,543		
	Home Department	15,473	...	15,473	...	15,473		
	Finance Department	33,627	...	33,627	...	33,627		
	Rev. and Agric. Dept.	20,217	...	20,217	..	20,217		
	Military Department	48,806	3,722	45,084	1,200	46,284		
	Public Works Department	1,09,007	1,488	107,579	1,726	1,09,305		
	Offices of Account and Audit . . .	78,787	7,693	71,091	9,018	80,110		
	Currency Department	19,062	3,804	15,258	1,650	16,908		
	Medical	24,514	1,747	22,767	1,776	21,543		
	Scientific, etc., Departments—							
	Surveys	1,15,710	1,531	1,14,179	6,331	1,20,510		
	Stationery and Printing	75,412	1,837	73,575	1,977	75,552		
	Miscellaneous Departments	6,14,540	67,530	5,77,019	75,310	6,52,329		
	Commerce and Industry	6,902	..	6,902	...	6,902		
	Lump alteration	-3,14,942	...	-3,14,942	-0,103	-3,54,015		
	Compensation for appreciation of Kians . . . . .	...	...	...	...	3,000		
	Bonus to non-pensionable establishment . . . . .	...	...	...	..	11,500	13,500	
		13,25,120	1,28,567	11,96,553	1,70,937	13,50,090	13,53,580	
	For rounding	20	33	53	63	10	20	
	Total	13,25,100	1,28,600	11,96,500	1,80,000	13,91,000	13,97,100	13,77,915

30.—STATIONERY AND PRINTING.

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
IMPERIAL.					
Stationery Office at the Presidency	30A	Rs 3,03,400	Rs 3,01,700	Rs 2,62,700	Rs 2,75,817
Stationery purchased in the Country		6,500	7,800	6,500	3,723
Government Presses	30B	11,27,100	10,98,500	13,17,900	5,44,814
Printing at Private Presses		12,100	20,500	13,500	8,464
Stationery purchased for Central Stores		60,00,000	81,00,000	60,00,000	69,61,895
Lithography (Delhi)		2,100	900	2,100	968
Refunds		7,000	6,000	6,000	6,475
Lump alteration and for rounding		74,58,200	95,35,400	76,08,700	
Less—		—200	+600	300	
Value of Stationery supplied from the Central Stores to the following Govts. and the Posts and Telegraphs Dept. :		74,58,000	95,36,000	76,09,000	78,02,156
North-West Frontier Province		23,400	20,000	20,400	24,243
Madras		8,71,000	8,70,000	8,18,400	8,68,053
Bombay		11,00,000	12,44,000	10,39,000	8,24,802
Bengal		10,65,000	10,60,000	10,00,000	9,76,353
United Provinces of Agra and Oudh		5,00,000	5,25,000	6,25,000	4,99,601
Punjab		4,19,000	3,86,600	3,42,800	3,33,146
Burma		5,80,000	4,75,000	4,75,000	2,92,313
Bihar and Orissa		3,80,000	3,60,000	3,75,000	3,75,523
Central Provinces and Berar		2,04,000	2,30,000	2,30,000	2,01,154
Assam		61,000	61,000	61,000	41,938
		51,53,400	52,31,600	49,86,400	44,35,623
Postal and Telegraphs Department		6,42,000	6,41,500	6,41,500	6,34,959
Lump alteration and for rounding		600	900	100	
TOTAL DEDUCTIONS		57,96,000	58,74,000	56,28,000	50,70,582
Total		16,62,000	86,02,000	19,81,000	27,31,574

DETAILED ACCOUNT NO. 30A.—STATIONERY AND PRINTING—STATIONERY OFFICE AT THE PRESIDENCY.

	Numbers		DETAILS.	Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts 1917-18.	
	1918-19	1918-20									
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—			Head Office.								
	1	1	Controller (1,500—2,250) .	27,000		27,000		27,000		27,000	
	1	1	Deputy Controller (750—1,000) and P. A. 150	13,120		12,440		12,000		12,000	
	1	1	Assistant do (100—500)	7,200		8,010		6,600		6,600	
			Furlough Allowance (A. L. 298 P. M., for about 7 months)			60		190		310	
			Exchange Compensation Allowance								
					17,710		17,510		15,790		16,910
Establishment	1	1	Superintendent (300—400) .	1,800		3,000		1,800		3,011	
	1	1	Store Examiner (250) .	3,000		3,600		3,600		3,704	
			Store-keeper (200—300)	3,600		3,600		3,600		3,600	
	1	1	Head Clerk, 2 (100—150), 1 (200— 250), 1 (150—200) .					9,000		51,871	
	1	1	Clerks, 1 (100), 5 (50), 9 (60), 11 (50), 18 (10), 21 (30), 8 (25), 1 (16), 1 (14), 1 (12) and war allowance 6,850	50,140		59,780		11,060			
	82	82	Servants, 13 (10), 10 (9), 36 (8), 9 (7), 1 (13—15), 1 (11), 3 (12)	7,600		7,600		7,600		7,293	
	73	73	Temporary Establishment .	16,390		13,200		1,750		1,200	
					91,830		90,780		71,110		76,768
			Travelling Allowance of Officers	3,400		3,100		4,000		3,112	
Allowances—			Grain Compensation Allowance .					960		889	
					3,400		3,100		1,960		1,001
Supplies and Services—			Freight on Europe Stores .	2,000		2,000		7,500		830	
			Cost of landing Stationery Packages	7,000		7,000		10,000		6,778	
			Steamer Freight .	200		50		200		66	
			Coolie Labour .	12,500		12,500		12,000		13,566	
			Packing Cases .	35,000		35,000		30,000		31,913	
			Repair of Type-writers .	5,700		5,500		700		5,177	
			Rent of Telephone Communica- tion .	900		1,000		900		1,001	
			Rent of Electric Lights and Fans .	1,700		1,500		1,700		1,310	
					65,000		61,550		63,000		61,313
Contingencies—			Purchase and Repair of Furniture	1,500		1,700		500		405	
			Purchase of Books .	700		2,200		300		311	
			Rents, Rates, and Taxes .	8,440		8,110		7,400		8,159	
			Service Postage and Telegram Charges .	10,000		10,000		7,000		7,731	
			Liveries to Peons .	300		300		300		280	
			Dialing Charges .	60,000		59,000		53,000		58,592	
			Menial Charges .	380		100		380		372	
			Printing charges .							100	
			Grain Compensation Allowance to Menials .	40		40		40		22	
			Office Expenses and Miscellaneous	14,000	95,410	14,000	95,450	5,500	74,510	11,451	37,789
			For rounding .		50		10		30		
			Total Head Office .		3,08,400		3,01,700		2,62,700		2,75,817

DETAILED ACCOUNT No. 30B.—STATIONERY AND PRINTING—GOVERNMENT PRESSES.

SUMMARY.	Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Central Press—								
I.—ADMINISTRATION	63,760		61,800		62,810		62,218	
II.—PRESS	8,90,620		8,59,700		8,09,280		7,82,453	
III.—PUBLISHING BRANCH	13,860		12,400		13,110		7,351	
V.—OUTSIDE PRINTING	5,130		5,400		5,410		4,696	
VI.—OTHER PRESSES AND OFFICES	2,640		2,500		2,590		2,382	
VII.—ALLOWANCES	4,400		10,930		5,400		12,655	
VIII.—SUPPLIES AND SERVICES	9,82,200		10,00,000		7,26,700		7,48,402	
IX.—CONTINGENCIES	1,68,450		1,68,000		1,43,800		1,47,885	
	21,40,360		21,20,700		17,69,130		17,68,012	
Deduct—Cost of Printing Works done for the Postal Department	11,01,000		11,01,500		8,77,000		13,14,706	
Cost of Printing Works done for the Telegraph Department	1,61,000		1,63,600		78,600		1,94,151	
Cost of Printing Works done for the Census Department								
Probable savings	20,000				...			
	15,85,000		15,65,100		9,55,600		17,08,837	
Private Secretary's Press		5,55,360		5,55,600		8,13,530		59,185
		29,690		32,430		20,500		31,747
Branch Press, Simla—								
I.—ADMINISTRATION	24,070		22,760		23,160		22,604	
II.—PRESS	2,59,570		2,09,340		2,23,880		2,06,341	
VII.—ALLOWANCES	22,300		30,200		22,800		24,077	
VIII.—SUPPLIES AND SERVICES	35,620		34,300		34,600		37,255	
IX.—CONTINGENCIES	6,090		14,560		5,740		5,583	
	3,47,650		3,11,660		3,09,680		2,95,860	
Deduct—Cost of Printing Works done for the Postal Department	250		200		460		144	
Cost of Printing Works done for the Telegraph Department	120		10		260		14	
Probable savings	12,500							
	12,870		210		720		158	
Monotype Press, Simla—		3,34,780		3,11,450		3,08,980		2,95,702
I.—ADMINISTRATION	10,910		10,700		10,910		10,909	
II.—PRESS	89,070		95,120		68,780		62,824	
VII.—ALLOWANCES	7,500		8,600		6,500		7,130	
VIII.—SUPPLIES AND SERVICES	16,306		13,200		8,850		8,770	
IX.—CONTINGENCIES	7,950		8,180		7,090		5,153	
LUMP PROVISION FOR REVISION OF ESTABLISHMENT	10,500		...		...		...
Deduct—Probable Savings		1,42,280		1,35,800		1,00,000		94,791
Foreign Department Press	23,600		25,080		25,800		25,206	
Residency and Agency Presses	28,680		27,030		27,920		26,259	
Jail Press	12,780		11,130		12,690		11,824	
		65,010		63,220		65,910		68,889
For rounding		30						
TOTAL		11,27,100		10,98,500		13,17,900		5,44,81

DETAILED ACCOUNT No. 30B—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd.*

		Numbers		Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
		1918-19.	1919-20.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL PRESS.											
I — ADMINISTRATION.											
Salaries—	1	1	Superintendent (800—1,000)+ P. A. (100)	13,200		13,200		13,200		13,200	
			Exchange Compensation Allowance	..	13,200	110	13,310	380	13,580	692	13,302
Office Establishment											
Establishment—	2	2	Deputy Superintendents (400—500)	11,880		10,320		11,140		11,010	
	1	1	Accountant (200—250)	3,000		3,000		3,000		3,000	
	1	1	Cashier (175—225)	2,700		2,700		2,700		2,700	
	1	1	Correspondent (175—225) P. A. (15)	3,210		3,060		2,700		2,700	
	1	1	Chief Clerk (150—200)	2,100		2,280		2,280		2,150	
	7	7	Clerks (Rs 50 and above), 1 (90—100), 1 (75—80), 3 (55—60), 2 (50—60)	5,600				5,620		7,538	
	34	31	Clerks (below 50), 4 (45—50), 2 (40—45), 2 (35—40), 1 (30—35), 6 (25—30), 7 (20—25), 6 (20), 2 (15—20), 1 (15)	10,610		19,000		11,230		10,020	
			Local Allowance	150				40			
			Personal Allowance	610				610			
			Duty Allowance	500		150				397	
Mensal Establishment											
	25	25	Peons and Office Servants, 1 (15), 1 (10), 12 (9), 11 (8)	2,650	11,110	2,640	39,510	2,150	89,760	2,639	39,510
			Allowance for checking tickets on boards	20		20		20		21	
	3	3	Personal Allowance	50				50			
Temporary Establishment.											
	3	3	Stamp Counter, 3 (12-8)	150		110		450		119	
	3	3	Press Department Duties, 3 (10)	360		380		360		350	
	1	1	Caretaker (40)	150		150		150		150	
	1	1	Clerk (20)	210				240			
	1	1	Typist (25)	300		530		300		171	
Mensal Establishment											
	12	11	Peons and Office Servants, 3 (9), 7 (8), 1 (7)	1,080	1,530	1,110	1,710	1,200	1,880	1,318	1,720
	2	2	Printmen 2 (9)	220		220		220			
Day Extra.											
Office Establishment.											
			Clerk	200	200	150	150	..	200	202	355
Mensal Establishment											
			Peons and Office Servants	2,900				200			
			Duties for stock-taking	500	3,100	3,000	3,000	2,800	3,200	2,703	2,730
TOTAL I — ADMINISTRATION											
					63,760		61,800		62,810		62,218
II — PRESS											
Supervising and Store-keeping Staff.											
Permanent—											
	1	1	Overseers, 4 (800—450)	15,510		15,820		16,920		15,877	
	1	1	General Assistant (150—175)	2,100		2,100		2,100		2,100	
	1	1	Personal Allowance of the Store-keeper (75)	900		900		900			
	2	2	Estimator and Assistant, 1 (75—80), 1 (35—40)	1,410		1,350		1,440		1,377	
	1	1	Stationery-keeper, 1 (120—180)	1,560		1,560		1,560		1,560	
	8	8	Stationery Clerks, 1 (45—50), 2 (35—40), 2 (25—30), 1 (20—25), 2 (20)	2,960		3,200		3,020		3,200	
			Personal Allowance	60		..		70			
			Local Allowance	120		..		120			
	1	4	Stationery Paper Suppliers, 2 (12), 2 (10)	530		450		530		460	
	3	3	Time-keepers and Assistants, 1 (75—80), 1 (35—40), 1 (20—25)	1,740				1,740		2,038	
			Local Allowance	120		2,000		120			
			Personal Allowance	120				120			
	3	3	Store-keeper and Assistant, 1 (40—45), 2 (25—30)	1,200				1,200			
			Local Allowance	60		900		60		945	
			Personal Allowance	140				140			
	37	37	Computers, 1 (60—85), 2 (45—50), 7 (35—40), 8 (30—35), 3 (25—30), 7 (20—25), 4 (20)	14,210		11,850		14,150		14,943	
			Local Allowance	120				120			
			Personal Allowance	340				350		900	
Day Extra—											
			Coolies	100	48,560		48,130		44,600		42,960
			Clerks 2 (30), 1 (20)	960							
	8		Overtime Allowance	2,000	1,000	2,000	2,000	100	1,800	1,794	1,794
Carried over											
					48,020		45,180		46,560		44,768

DETAILED ACCOUNT No. 30B.—STATIONERY AND PRINTING—GOVERNMENT PRESSSES—*contd.*

	Numbers			Budget Estimate, 1919-20.		Revised Estimate, 1919-20.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment— contd.</i>			CENTRAL PRESS—<i>contd.</i>								
			II.—PRESS— <i>contd.</i>								
			Brought forward		Rs. 46,620		Rs. 15,180		Rs. 46,560		Rs. 44,768
			Composing Branch.								
			Type Composing Branch.								
			Supervision and Accounts.								
			Permanent—								
	5	5	Foreman and Assistant, 1 (140—150), 1 (120—130), 1 (70—100), 1 (40—45), 1 (25—30)	5,050		4,100		1,960		4,051	
	45	45	Assistant Foreman, etc., 5 (55—60), 6 (50—55), 31 (below 50)	23,370		21,000		23,080		23,651	
	1	3	Temporary Assistant Foreman, etc.	1,080		1,100		860		581	
			Day Extra—		30,000		20,200		20,250		28,233
	2		Assistant Foreman						460		412
			Overtime Allowance	20,000		19,000		15,000			
			Personal Allowance	770		..		800			
					20,770		19,000		15,800		...
			Auxiliaries.								
	15	15	Permanent—								
			Type Suppliers, etc., 2 (15), 5 (12), 3 (13), 1 (11), 3 (10), 1 (8)	2,140		1,060		2,140		1,088	
	31	31	Temporary—								
			Coolies, 4 (8), 27 (7)	2,650		1,500		2,650		1,835	
			Day Extra—								
			Type Suppliers, etc.	800		700		700		638	
			Coolies	3,200		3,100		3,000		3,188	
			Workmen		8,790		6,720		5,190		6,749
	230	230	Permanent—								
	11	12	Compositors (at Piece Rates)	1,05,000		1,05,000		95,000		93,786	
	12		Impositors (Do.)	5,000		4,500		5,000		3,782	
	12	8	Distributors (Do.)	3,000		2,500		3,000		2,268	
					1,13,000		1,12,000		1,03,000		99,836
	15	9	Temporary—								
			Compositors (Do.)	3,000		2,400		5,000		3,201	
	1	1	Impositor (Do.)	500		350		500		308	
	6	3	Distributors (Do.)	500		300		500		413	
			Day Extra—		4,000		3,050		6,000		3,922
			Compositors (Do.)	1,70,000		1,70,000		1,60,000		1,59,720	
			Impositors (Do.)	2,000		1,900		2,000		1,876	
			Distributors (Do.)	15,000		17,600		16,000		15,958	
					1,90,000		1,50,500		1,78,000		1,77,484
			Overtime Allowance								
					6,000		5,600		4,500		20,605
	1	1	Mono and Lino. Composing Branch.								
			Overseer in Charge Mechanical Composition (250—300)		3,800		2,400		3,600		2,400
			Mono Composing Branch.								
			Supervision and Accounts.								
	1	1	Temporary—								
			Report Writer (20)	240		240		210		240	
	1	1	Section Holder (80)	720		650		720		480	
			Day Extra—								
			Overtime Allowance	500		500		400		371	
					1,460		1,390		1,360		1,091
			Auxiliaries.								
	1	1	Temporary—								
			Motor Attendant (25)	300		380		300		266	
	1	1	Peon, 1 (8)	100				100		...	
					400		380		100		266
			Day Extra—								
			Proof Pressmen and Forme-carriers		700		600		700		657
			Cooly				900		800		833
			Overtime Allowance	1,000							
					1,700		1,500		1,500		1,400
			Workmen.								
	1	1	Temporary—								
			Head Caster (100—125)	1,200		1,070		1,200		1,001	
	10	10	Operators, 10 (50)	6,000		3,100		8,000		3,046	
	8	8	Casters, 1 (45), 7 (15)	1,800		1,100		1,800		1,166	
			Day Extra—		9,000		5,270		9,000		5,216
			Vice Men	170		130		170		131	
			(Piece)—								
			Compositors	16,000		16,000		13,000		13,692	
			Impositors	1,000		1,000		1,000		877	
			Distributors	300		300		300		232	
			Warehousemen	200		100		200		128	
					17,870		17,530		14,870		15,110
			Probable Savings					2,500			
			Overtime Allowance (Workmen)		4,000		3,500		2,500		3,267
			Carried over		4,57,010		4,42,170		4,22,590		4,10,894

DETAILED ACCOUNT No. 30B.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd.*

Establishment— contd.	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Account— 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			CENTRAL PRESS—contd.								
			II.—PRESS— <i>contd.</i>								
			Brought forward		1,57,010		4,42,170		4,42,500		4,10,804
			Lino. Composing Branch.								
			Supervision and Accounts.								
			Temporary—								
	1	1	Section Holder (50)	600		500		600		608	
			Overtime Allowance	500		450		500		480	
					1,100		950		1,100		1,089
			Auxiliaries.								
			Temporary—								
	1	1	Mechanic (60—80)	960		900		960		895	
	2	2	Coolies, 2 (8)	190		...		190			
			Day Extra—								
			Coolie, etc.	100		...		100		...	
			Overtime Allowance (Auxiliaries)	600		550		600		551	
			Workmen.		1,850		1,450		1,850		1,110
			Temporary—								
	6	6	Operators, 1 (60), 1 (55), 1 (50), 1 (40), 1 (35), 1 (30)								
	3	3	Random men, 3 (25)	4,140		2,900		4,140		2,702	
			Day Extra—								
			Compositors, etc. (Piece)	4,000		4,000		4,000		3,580	
			Impositors (Piece)	2,000		1,900		1,600		1,812	
			Overtime Allowance (Workmen)	100		10		100		6	
			Allowance for Key-board Operators								
					10,240		8,810		9,840		8,130
			Reading Branch.								
	68	68	Permanent—								
			Readers and Pressmen, 1 (200—250), 2 (175—200), 2 (150—175), 1 (125—150), 1 (100—125), 4 (90—100), 3 (80—90), 3 (70—75), 4 (60—65), 4 (50—55), 37 (below 50)	53,510		51,000		52,250		48,765	
	35	35	Copyholders, 35 (below 50)	7,610		5,000		7,130		4,081	
			Temporary—								
	15	15	Readers and Pressmen	6,780		5,600		6,780		5,722	
			Copyholders	5,640		4,600		5,640		4,184	
			Day Extra—								
	40	40	Readers and Revisers	18,000		18,000		18,000		11,231	
			Copyholders	10,000		9,500		9,000		8,957	
			Overtime Allowance	55,000		55,000		48,000		47,504	
			Personal Allowance	500		...		680		...	
					1,57,030		1,48,700		1,42,730		1,33,864
			Press and Machine.								
			Supervision and Accounts.								
			Permanent—								
	1	1	Machine Foreman, 1 (55—60)	720		1,000		720		1,486	
	1	1	Press Foreman (25—30)	310				310		...	
	2	2	Jemadars, 2 (15—20)	360		1,500		400		...	
	1	1	Report Writer (20)	240				240		...	
			Overtime Allowance	1,800				1,200		1,338	
					3,430		3,100		2,870		2,824
			Temporary—								
	1	1	Machine Foreman	600		580		600		605	
	1	1	Press Report Writer	240		220		240		16	
			Press Jamadar	300		140		...		...
					1,140		950		840		621
			Auxiliaries.								
			Permanent—								
	34	34	Proof Pressmen and Form-carriers, etc., 2 (11), 1 (10½), 5 (10), 1 (9½), 2 (9), 2 (8½), 4 (8), 5 (7½), 4 (7), 1 (6½), 7 (6)	3,280		2,450		3,280		2,505	
			Temporary—								
	8	8	Proof Pressmen and Form-carriers, 2 (9), 1 (8), 4 (7), 1 (6)	720		620		720		617	
			Day Extra—								
			Proof Pressmen and Form-carriers, etc.	3,000		2,800		3,000		2,597	
			Overtime Allowance	5,000		4,500		3,500		3,801	
			Personal Allowance	50		...		50		...	
			Workmen.		12,050		10,370		10,550		9,520
			Permanent—								
	24	18	Pressmen, etc. (Piece)	7,000		6,400		7,000		6,876	
			Temporary—								
	14	14	Pressmen, etc. (Piece)	5,500		4,500		5,500		4,797	
			Day Extra—								
			Pressmen, etc. (Piece)	30,000		30,000		25,000		20,947	
			Do. (Fixed)	6,500		6,000		6,500		6,008	
			Overtime Allowance		49,000		44,000		44,000		44,688
					3,600		3,600		3,600		3,327
			Carried over		6,96,450		6,87,000		6,30,970		6,16,863

DETAILED ACCOUNT NO. 30B.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd.*

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Account, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment— contd.</i>			CENTRAL PRESS—<i>contd.</i>								
			II.—Press—<i>contd.</i>								
			Brought forward		6,96,450		6,67,000		6,33,970		6,16,353
			Warehouse and Binding.								
			Supervision and Accounts.								
			Permanent—								
	1	1	Warehouse Foreman, 1 (45—50)	600				550			
	1	1	Warehouse Assistant Foreman, (15—20)	180		570		220		925	
	1	1	Warehouse Report Writer, 1 (12)	140				140			
	1	1	Bindery Foreman (75—80)	910				910			
	1	1	Bindery Assistant Foreman, (35—40)	480				450		1,997	
	1	1	Bindery Jemadar (15—20)	200		2,020		150			
	1	1	Bindery Clerk (20)	240				210			
	1	1	Bindery Report Writer (20)	240				210			
					2,090		2,890		3,010		2,022
			Temporary—								
			Warehouse Branch.								
	1	1	Retail Stationery Department.								
			Duffries (8)	100				100			
	1	1	Foreman for Printing Post Cards	840		840		830		824	
					910		510		930		821
			Overtime Allowances	1,200		1,250				1,206	
			Clerks			200					
					1,200		1,450		1,200		1,206
			Auxiliaries.								
			Permanent—								
	4	4	Warehousemen (sald.), 2 (11), 2 (7)	430		410		430		427	
	3	3	Binders (sald.), 1 (13), 1 (12), 1 (9)	410		350		410		373	
					840		760		810		800
			Temporary—								
	2	2	Warehousemen (sald.), 1 (9), 1 (8)	200		160		200		66	
	2	2	Binders (sald.), 1 (11), 1 (7)	220		210		220		174	
					420		370		420		240
			Overtime Allowance (Auxiliaries)								
					800		750		700		730
			Workmen.								
			Permanent—								
	14	14	Warehousemen (sald.), 1 (14), 2 (12), 3 (11), 6 (10), 2 (8)	1,780		1,400		1,700		1,340	
	2	2	Binders (sald.), 1 (9), (15—20)	350		260		350		208	
	25	27	Warehousemen (Piece)	12,000		12,000		10,000		10,591	
	52	55	Binders (Piece)	21,000		21,000		20,000		19,346	
					35,110		34,600		32,110		31,785
			Temporary—								
	4	4	Warehousemen (sald.), 2 (10), 2 (8)	430		300		430		273	
	2	2	Binders (sald.), 1 (18), 1 (12)	360		320		360		303	
	13	8	Warehousemen (Piece)	4,000		3,800		2,500		3,248	
	23	18	Binders (Piece)	8,000		7,500		6,000		6,169	
					12,790		11,920		9,290		9,908
			Day Extra—								
			Warehousemen (Piece)	32,000		32,000				25,473	
			Binders (Piece)	60,000		60,000		22,500		45,652	
					92,000		92,000		64,500		71,125
			Overtime Allowance (Workmen).	1,600		1,500		1,200		1,212	
			Personal Allowance	40				40			
					1,640		1,500		1,240		1,212
			Type Foundry and Carpentry.								
			Supervision and Accounts.								
			Permanent—								
	2	2	Clerks, 1 (30—35), 1 (20)	660				660		1,160	
	2	2	Report Writers, 2 (20)	480		1,160		480			1,160
					1,140		1,160		1,140		
			Temporary—								
	3	3	Examiner of piece handrubbers, etc., 1 (17), 1 (15), 1 (12)	530		470		530		507	
			Day Extra—								
			Examiner of piece handrubbers, etc.	300		250		300		252	
			Overtime Allowance	500		500		500		469	
					1,330		1,220		1,330		1,228
			Auxiliaries.								
			Permanent—								
	4	4	Despatchers, etc., 1 (19), 1 (16), 1 (18), 1 (11)	710	710	380	380		710	381	381
			Carried over		8,48,360		8,16,840		7,57,800		7,30,964

DETAILED ACCOUNT NO. 30B—STATIONERY AND PRINTING—GOVERNMENT PRESS—*contd*

	Number		CENTRAL PRESS— <i>contd</i>	Budget Estimate, 1919-20		Revised Estimate, 1915-16		Budget Estimate, 1915-19		Accounts, 1917-18.	
	1915-16	1919-20		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.
					8,48,360	16,540		7,57,890			7,89,964
Establishment— <i>contd</i>			II—PRESS— <i>contd</i>								
			Brought forward								
			Type Foundry and Carpentry— <i>contd</i>								
			Auxiliaries— <i>contd</i>								
	5	5	Temporary—								
			Despatchers, etc., 2 (12), 1 (11), 2 (8)	610		500		610		391	
			Day Extra—								
			Despatchers, etc.	1,000		1,090		1,000		1,038	
			Overtime Allowance (Auxiliaries)	1,000		900		1,000		888	
					2,610		2,100		2,610		2,317
			Workmen								
			Permanent—								
	14	14	Foundrymen								
			Casters and Rubbers (sold), 1 (35-40), 1 (23), 1 (18), 1 (16), 1 (15), 2 (14), 1 (12), 1 (7), 3 (6), 1 (5), 1 (4)	2,230		1,950		2,230		1,897	
	10	6	Casters and Rubbers (Piece)	1,000		750		1,000		718	
			Temporary—								
	23	23	Foundrymen								
			Casters and Rubbers (sold), 1 (27), 1 (22), 1 (20), 1 (19), 1 (17), 2 (16), 5 (14), 1 (13), 3 (12), 1 (11), 2 (9), 2 (7), 1 (6), 1 (5)	3,720		2,900		3,720		2,453	
	9	7	Casters and Rubbers (Piece)	1,500		1,200		1,500		1,143	
			Day Extra—								
			Foundrymen								
			Casters and Rubbers (Salaried)	3,500		2,700		3,500		2,886	
			Do do (Piece)	9,000		9,000		10,000		6,692	
			Overtime Allowance (Workmen)	3,500		3,800		3,500		2,922	
					23,150		20,000		25,450		18,511
			Drawing and Lithography.								
			Auxiliaries								
			Day Extra—								
			Coolies	100		60		100		72	
			Overtime Allowance (Auxiliaries)	100		60		100		67	
			Workmen		200		120		200		139
	1	1	Permanent—								
			Draughtsman or Wood Engraver (40-45)	500				190			
			Litho Pressmen (14)	170		670		170		656	
			Day Extra—								
	1	1	Draughtsman or Wood Engraver	200		170		200		176	
			Litho Pressman	100				100			
			Overtime Allowance (Workmen)	300		380		100		294	
					1,270		1,100		1,060		1,116
			Mechanical								
			Supervision and Accounts								
			Permanent—								
	1	1	Engineer (200-250)	3,000				3,000			
	1	1	Assistant Engineer (75-80)	960		4,110		960		1,161	
	1	1	Report Writer (20)	240				210			
			Temporary—								
	1	1	Head Mistry (21)	250				250		237	
			Day Extra—								
			Overtime Allowance	300		200		360		290	
					1,750		4,310		4,750		4,091
			Auxiliaries								
	1	1	Permanent—								
			Coal Trimmers (8)	100		50		100			
			Day Extra—								
			Electric Light Man	1,000		1,000		1,000		1,017	
			Overtime Allowance (Auxiliaries)	1,000		1,000		1,000		945	
			Workmen.		2,100		2,050		2,100		1,992
			Permanent—								
	3	3	Vice Man and Braziers, 1 (15), 1 (14), 1 (15-20)	530		300		530		498	
	2	2	Engine Man and Fireman, 1 (20-25), 1 (15-20)	420				120		...	
	4	4	Carpenters, 1 (15-20), 1 (15), 2 (18)	730		600		730		602	
			Temporary—		1,860		900		1,660		1,100
	4	4	Vicemen, etc., 1 (15), 1 (14), 1 (11), 1 (6)	550		680		550		704	
	1	1	Greaser, 1 (8)	100				100		...	
	2	2	Enginemans, etc., 1 (20-25), 1 (14)	470				470		...	
	6	6	Carpenters, 5 (15), 1 (18)	1,060		230		1,060		150	
			Mistry and Cooly	560				...		...
			Day Extra—		2,740		910		2,180		854
			Vice Man, Braziers, etc.	3,700		3,000		3,700		4,266	
			Engine Man, etc.	400		400		400		...	
			Carpenters	1,500		1,500		1,400		1,519	
			Chase Makers (Piece)	1,500		240		1,500		1,262	
					7,100		5,140		7,000		7,087
			Personal Allowance	860				860		...	
			Overtime Allowance (Workmen)	5,000		5,000		4,600		4,780	
					5,360		5,000		4,880		4,780
			TOTAL II—PRESS		8,99,620		8,59,700		8,00,280		7,82,458

DETAILED ACCOUNT No. 30B—STATIONERY AND PRINTING—GOVERNMENT PASSES—*contd.*

	Numbers		CENTRAL PRESS— <i>concl'd</i>	Budget Estimate, 1919-20		Revised Estimate, 1918-19		Budget Estimate, 1918-19		Accounts, 1917-18.	
	1918-19	1919-20		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment—</i> <i>consolid.</i>			III—PUBLISHING BRANCH.								
			Permanent—								
	1	1	Assistant in charge (100—250)	2,520		2,100		1,200		1,595	
	1	1	Head Clerk (100—120)	1,250		2 170		720		...	
	1	1	Clerk (50—60)	720							
	12	17	Clerks (below 50), 1 (40—45), 2 (35—40), 3 (25—30), 3 (20—25), 7 (20), 1 (21—50)	5,370		5,500		3,500		3,904	
	1	1	Gazette Clerk (45—60)	590				580			
	3	3	Peons and Office Servants (8)	290		250		290		270	
			Allowance for distributing Gazette and Trade Journal	140		120		140		132	
			Temporary—		10,840		10,410		6,430		5,901
	1	1	Trade Journal Clerk (25)	300		300		300		337	
	12	22	Luffy, 12 (10), 4 (9), 4 (8), 2 (15)	2,020		1,600		1,900		1,062	
			Day Extra—								
			Coolies	100		60		100		51	
			Peons								
			Extra Establishment		3,020	1,960		1,980		6,680	1,450
			TOTAL III—PUBLISHING BRANCH		13 860	12,100		13,110		7,351	
<i>Allowances—</i>			V—OUTSIDE PRINTING								
			Permanent—								
	1	1	Inspector (140—150)	1,700		1,680		1,680		960	
	2	2	Clerks (50 and above), 1 (70—75), 1 (55—60)	1,570		2,160		1,550		1,251	
	5	5	Clerks (below 50), 1 (45—50), 1 (40—45), 1 (35—40), 1 (30—35), 1 (20)	2,180		1,560		2,210		2,476	
			TOTAL V—OUTSIDE PRINTING		5,430		5,400		5,440		4,686
			VI—OTHER PRESSES AND OFFICES								
			Permanent—								
	6	6	Spate copy writers (below 50)	1,140		1,390		1,410		1,288	
	2	2	Pressmen for Blasing, Stamping, etc. 1 (20), 1 (14)	110		130		410		462	
			Day Extra—								
			Spate copy writers	500		430		500		417	
			Overtime Allowance	250		250		200		215	
			Personal Allowance	40				40			
			TOTAL VI—OTHER PRESSES AND OFFICES		2,610		2,500		2,500		2,382
<i>Supplies and Services—</i>			VII—ALLOWANCES								
			House Rent and other Allowances								
			Travelling Allowance	2,060		1,500		3,000		2,904	
			Allowances for compiling Gazette of India and Indices for Secretariat Proceedings	1,100						1,310	
			Compensation for Dearness of Provisions	1,000		8,000		1,000		8,411	
			TOTAL VII—ALLOWANCES		4,400		10,500		5,400		12,655
			VIII—SUPPLIES AND SERVICES								
			Contract for Government Printing	5,50,000		5,80,000		5,50,000		5,28,747	
			Other outside Printing	85,000		85,000		50,000		73,660	
			Purchase of Plant and Furniture	5,000		24,000				14,768	
			Repairs to Plant and Furniture					1,500		253	
			Freight, etc., on Plant and Furniture	100				100		...	
			Purchase of Raw Materials	2,00,000		2,00,000		25,000		31,216	
			Freight, etc., on Stationery	100		100		100		...	
			Postage and Packing Charges for Contractors of Government Printing Stock Forms	48,000		48,000		48,000		45,000	
			Postage and Packing Charges (Publication Branch)	50,000		50,000					
			Purchase of Country Stationery	10,000		9,000		36,000		39,944	
			Water-supply	4,000		3,900		12,000		11,169	
			Purchase of type, etc.					4,000		3,645	
			TOTAL VIII—SUPPLIES AND SERVICES		9,82,200		10,00,000		7,26,700		7,48,402
<i>Contingencies—</i>			IX—CONTINGENCIES								
			Clothing for Peons	250						21	
			Sanitary Charges	2,000		1,500		1,500		1,419	
			Hot and Cold Weather Charges	5,000		5,000		5,000		4,684	
			Telephone	2,200		2,000		2,000		1,885	
			Coal, Coke, etc.	15,000		15,000		15,000		17,967	
			Lighting	5,000		5,400		4,500		5,684	
			Rates and Taxes	8,700		8,200		8,000		7,818	
			Service Postage and Telegram Charges	70,000		70,000		60,000		57,953	
			Monotype Contingencies	6,000		6,000		5,000		5,657	
			Linotype Contingencies	6,000		5,500		3,000		3,279	
			Subscription to Newspapers and Periodicals	100		140		100		112	
			Office Expenses and Miscellaneous	48,000		47,000		37,000		38,974	
			Menial Charges	2,200		2,120		2,200		2,161	
			Grain Compensation Allowance to Menials			140		300		271	
			TOTAL IX—CONTINGENCIES		1,08,450		1,68,000		1,43,800		1,47,885

DETAILED ACCOUNT NO 30B.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd.*

Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.		
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PRIVATE SECRETARY'S PRESS.											
Salaries	1	1	Superintendent (175+Ex. P. 60)+ (a)	1,020	4,020	3,980	3,980	3,840	3,840		
Establishment—	5	5	Examiners, Section and Copy- holders, (85) (b), (75) (b), (45) (b), (44) (b), (85) (b), (Ex. Pay 31)	5,770		7,500		5,770	0,563		
	24	24	Compositors, Distributors, Imposi- tors and Duftries (b), 1 (40), 1 (35), 3 (26), 1 (25), 2 (24) 2 (23), 1 (22), 1 (20), 3 (19), 1 (18), 1 (17), 1 (16), 1 (13), 4 (12), 1 (11), (Ex. Pay 92)	10,190		12,500		10,570	11,187		
			Special Personal Allowance	610				610	...		
	1	1	Pressmen (b), 1 (18), 1 (15), 2 (14), (Ex. Pay 15)	1,390		1,600		1,320	1,512		
	1	1	Servants (b), 2 (10), 1 (11), 1 (12), (Ex. Pay 12)	970		1,100		960	1,183		
Allowances—			Temporary Establishment	120	19,610	700	23,700	100	729	21,471	
			Hill Journey Allowance	2,000		1,000		2,000	1,518		
			Fuel Allowance			100		...	1,601		
			G. C. Allowance					...	186		
			Dullu Special Allowance	1,980		1,700		1,980	537		
			Housing rent and other allowances								
Supplies and Services—			Purchase of Type, etc.	500	3,930	500	3,100	3,930		3,815	
Contingencies—			Rents, Rates, and Taxes	600	500		500	600		1,253	
			Miscellaneous	1,000	1,600	1,200	1,200	1,000	1,335	1,335	
			Liveries								
			Total Private Secretary's Press		29,690		32,130		29,500	31,747	
BRANCH PRESS, SIMLA.											
I—ADMINISTRATION.											
<i>Permanent.</i>											
Salaries—	1	1	Superintendent (500—50—750)	9,000		8,810		8,400	7,740		
	1	1	Head Assistant (300—20—400)	4,500	13,800	1,100	12,110	4,560	4,393	12,133	
Establishment—			Office Establishment—								
	1	1	Head Clerk (175—5—225)	2,280				2,220			
	7	7	Clerks (100), (80), (50), (40), (70), 2 (35)	5,100		7,500		5,100	7,631		
	1	1	Duffly (15)					100	14		
			Overtime	100		100			63		
	9	9	Menial Establishment— Peons, Sweepers, etc. (10—15) 2 (10), 6 (9)	1,030	8,510	1,050	8,650	1,000	1,023	8,734	
			<i>Temporary.</i>								
	1	1	Office Establishment— Assistant to Head Despatcher 1 (35)	420				420			
	1	1	Spare copy writer (30) for 8 months	240		610		240	786		
			Clerks—								
	11	11	Menial Establishment— Peons and Chowkidars 10 (8), 1 (9)	1,070	1,730	1,030	1,670	1,080	1,001	1,737	
			TOTAL I—ADMINISTRATION		24,070		22,700		23,160	22,604	
II.—PRESS.											
Press Supervising and Store- keeping Staff.											
<i>Permanent.</i>											
	1	1	Overseer (150—10—250)	2,040				1,920			
	1	1	Head Computer (60—2—70)	820				790			
	1	1	Stationery-keeper (80)	960				960			
	1	1	Assistant to Stationery-keeper (40)	480		6,240		480	5,525		
	1	1	Stationery Issuer (45)	540				540			
	1	1	Time-keeper (50)	600				600			
	1	1	Fire clerk allowance (15)	180				180			
			<i>Temporary.</i>								
	1		Time-keeper (30) for 8 months	240				240	339		
			Computers								
			Overtime to Supervising and Store-keeping Staff	700		500		700	567		
			Carried over		6,560		6,740		6,410	6,431*	

(a) Forwards Rs. 100 while at Simla.

(b) Double rate while at Simla.

DETAILED ACCOUNT No. 30B.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—contd.

Establishment— contd.	Numbers.		BRANCH PRESS, SIMLA—contd.	Revised Estimate, 1919-20.		Budget Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.		Rs.		Rs.		Rs.	
			II.—PRESS—contd.								
			Brought forward		Rs. 6,560		Rs. 6,740		Rs. 6,410		Rs. 6,431
			War Allowance		22,000						
			Composing Branch.								
			Permanent.								
			Supervision and Accounts—								
			Assistant to Head Assistant (40)	480				480		...	
	1	1	Computers, 3(50—2—60), 1(40—2—50)	2,540				2,690		13,400	
	4	4									
	20	20	Section Holders and Assistants—			16,500		11,580		261	
			Section Holders, 1(70), 1(65), 3(60), 5(60) 10(40)	11,580				800		...	
	1	1	Correction-checker (50)	600				960		...	
	1	2	Type Store-keeper (50)	960						...	
	1	1	Assistant Store-keeper (30)							...	
	3	3	Standing Forms-keeper (35), (30)	1,080				1,080		...	
			Assistant do. (25)							...	
			Temporary.								
	6	6	Computers, 4(45), 2(40)	3,120				3,120		2,812	
			Overtime to Supervision and Accounts	5,000				5,000		3,554	
			Workmen—		25,860		16,300		25,510		20,027
			Permanent.								
	182	182	Compositors on piece rate	60,000				55,000		56,314	
	5	5	Impositors, 3(25), 2(20)	1,880				1,880		1,378	
	23	23	Distributors, 4(14), 9(12), 10(10)	3,170				3,160		1,060	
			Keyboard operators	...				...		81	
			Temporary.			1,04,000					
	168	168	Compositors and press jamadars	...				...		...
	5	5	Compositors on piece rates	88,000				80,000		40,188	
	58	58	Impositors, 2(20), 3(18)	1,180				1,180		860	
			Distributors, 2(16), 5(14), 15(12), 14(10), 18(8), 9(7)	7,040				7,040		...	
			Overtime to Workmen	4,000				4,000		3,607	
			Auxiliaries—		1,14,720		1,04,000		1,01,710		1,08,288
			Permanent.								
	17	17	Suppliers, 3(18), 6(14), 6(12) 2(16)	2,900				2,900		2,606	
			Temporary.								
	2	2	Suppliers, 1(10), 1(7)	210				210		127	
			Overtime to Auxiliaries	1,400				1,400		1,399	
					4,510				4,510		4,232
			Reading Branch.								
			Permanent.		1,73,150		1,27,240		1,38,140		1,33,918
	25	25	Readers, Revisers and Copyholders 1(175—5—225), (150—5—175), (125—5—150), (100—5—125), (100), (90), (80), (70), (65), (60), (45), (40), 6(35), 5(30), 2(25)	18,480				18,420		15,006	
			Temporary.								
	34	34	Readers, Revisers and Copyholders 2(130), 1(105), 3(100), 1(85), 1(75), 2(70), 1(50), 3(45), 2(40), 2(35), 5(30), 7(25), 4(20) mostly for 8 months	14,400				14,400		10,106	
			Overtime to Reading Branch	10,000				10,000		9,972	
			Press and Machine.		42,880		40,000		42,820		35,174
			Permanent.								
	1	1	Supervision and Accounts—								
			Computer (40—2—50)	580				560		1,756	
	2	2	Press Jamadar (50)	960				960		...	
			Assistant Press Jamadar (80)	800				800		...	
	1	1	Press Report Writer (25)							...	
			Overtime to Supervision and Accounts	650				650		430	
					2,490		2,500		2,470		2,186
			Permanent.								
	37	37	Workmen—								
			Pressmen, Inkers, Flyboys (piece rate)	2,200				2,100		...	
	6	6	Machinemen (22), (20), (18), 2(15), (12)	1,220		3,400		1,220		3,406	
			Temporary.								
	17	17	Pressmen, Inkers and Flyboys (piece rate)	5,200				4,700		5,124	
			Overtime to Workmen	1,200		4,500		1,200		1,186	
			Auxiliaries.		9,820		7,900		9,220		9,716
			Permanent—								
	32	32	Galley Proof Pressmen, etc., 4(14), 8(12), 4(10), 16(9)	4,080		3,000		4,080		3,706	
			Temporary—								
	71	71	Galley Proof Pressmen, 2(12), 4(11), 16(10), 21(8), 27(7), 1(8) mostly for 8 months	5,810		18,200		5,810		3,907	
			Overtime to Auxiliaries	4,500				4,500		3,886	
					14,340		16,200		14,340		11,499
			Carried over		2,42,680		1,98,840		2,06,990		1,92,488

DETAILED ACCOUNT NO. 30B.—STATIONERY AND PRINTING—GOVERNMENT PRESS—*contd.*

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment— concd.</i>			BRANCH PRESS, SIMLA—<i>contd.</i>								
			II.— <i>Press—contd.</i>								
			Brought forward		2,42,180		1,98,810		2,01,990		1,92,488
			Warehouse and Binding.								
			<i>Permanent.</i>								
			Supervision and Accounts—								
	1	1	Binding and Warehouse Jemadar (10)	480				480		075	
	1	1	Report Writer (80)	386				360			
			Overtime to Supervision and Accounts	400				400		383	
			<i>Permanent</i>								
			Workmen—								
	9	9	Binders, (25), 2 (20), 4 (18), 2 (15)								
	9	9	Warehousemen, 2 (18), 2 (15), 2 (12), 3 (10)	3,450				3,150		2,912	
			<i>Temporary</i>								
	12	12	Binders, 2 (22), 1 (15), 6 (12), mostly 8 months								
	28	28	Warehousemen, 2 (15), 10 (12), 11 (10), 5 (8) mostly 8 months	4,280				4,260		3,092	
			Overtime to Workmen	4,000				4,000		3,832	
			Type Foundry and Carpentry.		12,970		12,800		12,970		10,894
			<i>Workmen.</i>								
	2	2	<i>Permanent—</i>								
			Type Casters, 1 (25), 1 (20)	540				510		527	
	1	1	<i>Temporary—</i>								
			Type Casters (12)	140				110			
			Mechanical								
			<i>Workmen—Temporary</i>								
	3	3	Carpenters, 1 (30), 1 (27), 1 (25)								
	2	2	Blacksmiths (30), (22)			2,100		1,770		1,147	
	1	1	Coolie (5)								
			Drawing and Lithography.								
			<i>Workmen—Temporary.</i>		2,450		3,200		2,450		1,674
	3	3	Litho Pressmen and Spongers, 1 (35), 1 (12), 1 (9)	670				670		548	
			Overtime to Drawing and Litho Branches	70				70		10	
			Publication Branch.								
			<i>Permanent.</i>		710			740		556	
	1	1	Despatcher of Publications (40)	480				480		554	
			Overtime Allowance	250				250		175	
					730			730		720	
			TOTAL II.—PRESS		2,59,570		2,09,540		2,23,980		2,06,311
<i>Alliances—</i>			VII.—ALLOWANCES.								
			House rent and other allowances	22,000		22,000		22,000		22,167	
			Compensation for Dearness of Provisions	300		8,000		300		1,750	
			Travelling Allowance			200				100	
			TOTAL VII.—ALLOWANCES		22,800		30,200		22,300		24,077
<i>Supplies and Services—</i>			VIII.—SUPPLIES AND SERVICES.								
			Purchase of Plant and Furniture, Type	20,000		20,000		20,000		23,045	
			Repairs to Plant and Furniture	120		100		100		119	
			Freight, etc., on Plant and Furniture	1,500		1,500		1,500		1,597	
			Purchase of Raw Materials	2,000		2,000		2,000		1,207	
			Freight, etc., on Stationery	7,500		8,700		6,500		6,877	
			Postage and Telegram and Packing Charges (Publication Branch)	4,500		2,000		4,500		4,410	
			TOTAL VIII.—SUPPLIES AND SERVICES, ETC.		35,620		34,800		34,600		37,255
<i>Contingencies—</i>			IX.—CONTINGENCIES.								
			Grain Compensation Allowance to Menials			100				11	
			Sanitation Charges	700		700		700		708	
			Cold Weather Charges	1,000		1,000		1,500		1,004	
			Telephone Charges	300		150		300		300	
			Lighting Charges	1,500		1,800		1,500		1,341	
			Rents, Rates and Taxes	800		100		800		24	
			Postage and Telegram Charges (excluding Publication and Store Branch)	1,500		10,000		800		1,590	
			Office Expenses and Miscellaneous	800		400		800		488	
			Clothing for Peons	450		800		800		220	
			Purchase of Books and Publications	40		10		40		2	
			TOTAL IX.—CONTINGENCIES		6,080		14,560		5,740		5,583

DETAILED ACCOUNT NO. 30B—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd.*

	Numbers			Budget Estimate, 1919-20.		Revised Estimate, 1918-19		Budget Estimate, 1918-19		Accounts, 1917-18.	
	1918-19.	1919-20		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries.—	1	1	MONOTYPE PRESS, SIMLA.								
			I.—ADMINISTRATION								
			Manager (800—25—500) (a)		6,000		6,000		6,000		6,000
			<i>Office Establishment.</i>								
			Permanent—								
			Head Clerk, 1 (125—5—150)	1,800		1,830		1,800		1,829	
			Clerk (40)	450		530		480		600	
			Temporary—								
			Clerk, 1 (65), 1 (45)	1,320		1,000		1,320		1,231	
			<i>Mental Establishment.</i>								
			Permanent—								
			Servants, 1 (9), 3 (8), 3 (7)	650		610		650		623	
			Overtime Allowance	..		60				...	
			Temporary—								
			Servants, 1 (10), 1 (9), 1 (8), 4 (7)	660		610		660		623	
					1,310		1,310		1,310		1,216
			TOTAL I.—ADMINISTRATION		10,910		10,700		10,910		10,909
			II.—PRESSES								
			Supervising and Store-keeping Staff.								
			Permanent—								
			General Foreman, 1 (200)	2,400		2,100		2,400		2,400	
			Computer, 1 (60)	720		730		720		774	
			Store-keeper, 1 (50)	600		620		600		51	
			Temporary—								
			Computer, 1 (60)								
			Do. 1 (50)								
			Do. 1 (30)								
			Time-keeper, 1 (30)	360		360		360		2,917	
			Paper Issuer, 1 (25)	300				300			
			Store-keeper, 1 (8)	100				100			
			Overtime Allowance to Supervising and Store-keeping Staff	200		200		120		94	
			Extra Temporary—		6,860		6,550		6,260		6,239
			Wage allowance		7,000		10,000				
			Composing Branch.								
			Supervision and Accounts								
			Permanent—								
			Head Key-board Operator, 1 (60)	720		720		720		720	
			Head Caster Attendant, 1 (60)	720		720		720		718	
			Section Holder, 1 (60)	720		1,220		720		1,192	
			Time Checker, 1 (50)	600		600		600		600	
			Assistant Section Holder, 1 (40)	480		...		450		...	
			Type Store-keeper, 1 (17)	200		200		200		203	
			Overtime Allowance	2,500		3,300		2,000		2,128	
					5,940		6,700		5,110		5,561
			Permanent—								
			Type Suppliers, 1 (12), 1 (10)	260		340		200		...	
			Metal Melter, 1 (10)	120		70		120		383	
			Temporary—								
			Type Suppliers, 2 (9), 3 (8)	500		400		500		104	
			Extra Temporary	100		...		100		...	
					980		810		960		487
			Workmen.								
			Permanent—								
			Key-board Operators, 2 (50), 3 (40)	2,640		2,500		2,640		1,370	
			Compositors, 1 (50), 3 (40), 4 (30), 6 (25)	5,260		4,500		5,280		5,005	
			Impositor, 1 (15)	180		...		180		...	
			Temporary—								
			Key-board Operators, 1 (40), 4 (35), 3 (30)	...		...		...		3,909	
			Caster Attendants, 1 (50), 1 (40), 1 (35), 4 (25), 5 (20)	3,210				3,240			
			Compositors, 10 (30), 10 (25), 10 (20)	3,900		15,000		3,900		11,680	
			Impositor, 1 (12)	9,000				9,000			
			Extra Temporary—								
			(a) Overtime Allowance to Auxiliaries	140				140			
			(b) Overtime Allowance to Workmen	800		450		200		502	
			(c) Overtime Allowance to Key-board Operators	14,000		18,000		6,000		6,652	
			(f) Allowance to Key-board Operators	3,000		...		2,000		...	
					41,680		40,750		32,580		29,627
			Carried over		61,960		64,870		45,280		41,914

DETAILED ACCOUNT No 30B—STATIONERY AND PRINTING—GOVERNMENT PRESSSES—contd.												
	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.		
	1918-19	1919-20		Rs	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs	
Establishment— contd			MONOTYPE PRESS, SIMLA—contd									
			II—PRESS—contd									
			Brought forward .		61,960		61,370		45,280		41,914	
			Reading Branch.									
			Permanent—									
	3	3	Readers, 1 (150-5-175), 1									
			(100), 1 (10) .	4,020		} 5,400		3,960		} 5,234		
	1	1	Reviser 1 (40) .	180				480				
	3	3	Copyholder, 2 (30), 1 (25) .	1,020				1,020				
			Temporary—									
	3	3	Readers, 1 (70), 1 (55), 1									
			(45) .	2,040		} 5,800		2,010		} 2,842		
	1	1	Reviser, 1 (16) .	510				540				
	3	3	Copyholders, 2 (25), 1 (20) .	940				840				
			Extra temporary	240				240				
			Overtime to Permanent and Temporary Reading Branch .	7,500		3,000		4,500		1,859		
					14,680		19,200		13,620		12,985	
			Press and Machine.									
			Auxiliaries.									
			Permanent—									
		2	2	Galley Proof Pressmen, 1 (14),								
				1 (12)	310		200		310		312	
				Overtime							150	
			Temporary—									
		1	1	Galley Proof Pressman 1 (10)	120		} 1,100		120		362	
		1	1	Line-proof Pressman, 1 (12)	140				110		...	
		1	1	Ink to line proof Pressman,								
				1 (8)	100				100			
		2	2	Form carriers, 2 (8)	190				190		468	
				Extra temporary	400				100			
						1,260		1,390		1,260	1,292	
			Workmen.									
			Permanent—									
		2	2	Hand Pressmen, 2 (15) . .	360		} 700		360		741	
		2	2	Inkers 1 (12), 1 (10) . .	260				260		...	
		2	2	Flyboys, 2 (8)	190				190		...	
				Overtime . . . . .	..						424
			Temporary—									
		2	2	Hand Pressmen, 1 (15), 1 (14) .	350		} 1,800		350		} 1,781	
		2	2	Inkers 1 (12), 1 (10) . .	260				260			
		1	1	Fly boy, 1 (8)	100				100			
				Machine Pressmen . . . . .	...		} 4,000		...		...
			Extra Temporary	1,500				1,500		877		
			Overtime to Auxiliaries . . .	700				500		994		
			Overtime to Workmen	1,800				1,500				
					5,520		6,500		5,020	4,317		
		Warehouse and Binding.										
		Supervision and Accounts.										
	1		Permanent—									
			Bindery-Jemadar, 1 (30) . .	240		240		240		240		
			Overtime Allowance	100		180		100		38		
					840		420		840	278		
		Carried over .			85,760		92,880		65,520	60,781		

DETAILED ACCOUNT No. 30B.—STATIONERY AND PRINTING—GOVERNMENT PRESS—*contd.*

	Numbers			Budget Estimate, 1919-20		Revised Estimate, 1918-19		Budget Estimate, 1918-19		Accounts, 1917-18.		
	1918-19	1919-20		Rs	Rs	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	
Establishment— conold.			MONOTYPE PRESS, SIMLA—conold									
			II.—Press—conold.									
			Brought forward Workmen.		85,760		92,380		65,520		60,781	
			Permanent—									
	1	1	Binder, 1 (15)	150	}	320	150	120	317			
	1	1	Dutty, 1 (10)	120								
	2	2	Folders, 2 (8)	190								
			Temporary—									
	5	5	Binder, 1 (18), 2 (15), 2 (12)	860	}	800	800	960	99			
	7	7	Folders, 1 (9), 2 (8), 4 (7)	640								
			Overtime to Workmen	80								
			Type Foundry and Carpentry.		2,590		1,960		2,490		1,372	
			(c) Workmen.									
			Temporary—									
	1	1	Lead Castor, 1 (15)	10	}	480	150	500	471			
1	1	Extra temporary	300									
		Mechanical										
		Permanent—										
1	1	Mechanical Engineer, 1 (12)	110		160	140	100	141	103			
		Overtime to do	100									
				720		780		720		721		
Allowances—			TOTAL II — PRESS		89,070		95,120		68,730		62,524	
			VII — ALLOWANCES									
			House rent and other allowances	6,500		6,500		6,500		6,599		
			Travelling Allowances			300						
Supplies and Services—			Compensation for Dearness of Provisions	1,000		1,800				581		
					7,500		8,600		6,500		7,180	
			VIII — SUPPLIES AND SERVICES.									
			Purchase of Printing Materials		} 7,000	2,000	2,000	2,092				
			Purchase of Type, Print, Furniture, etc									
			Freight, Coolie Hire, etc., on Plant, Furniture, etc.	1,200								
			Repairs to Plant and Furniture	500		400		450		1,189		
			Freight, Coolie Hire, etc., on Stationery	1,600		1,600		1,400		1,373		
			Purchase of Raw Materials	6,000		8,000		4,000		3,980		
			TOTAL VIII — SUPPLIES AND SERVICES		16,300		18,200		8,550		8,770	
Contingencies—			IX — CONTINGENCIES									
			Motive Power	3,000		3,500		3,000		1,215		
			Rents, Rates and Taxes	1,200		1,500		1,000		1,121		
			Service Postage and Telegram Charges	350		350		200		296		
			Telephone Charges	150		150		150		150		
			Lighting Charges	800		600		750		259		
			Sanitation Charges	300		220		220		218		
			Cold Weather Charges	1,500		1,300		1,200		1,203		
			Subscription to Newspapers and Periodicals	50		50		50		30		
			Liveries and Clothing for Peons	300		240		220		207		
			Office Expenses and Miscellaneous	300		250		300		410		
			Grain Compensation Allowance to Mamlas . . . . .	..		40		..		12	
			TOTAL CONTINGENCIES		7,950		8,180		7,090		5,168	
	Salaries—			FOREIGN DEPARTMENT PRESS								
		1	1	Superintendent (100—20—200 +)		1,200		2,120		2,380		2,880
Establishment—	2	2	Examiners (75), (55)	1,560		1,520		1,560		1,448		
	2	2	Readers (40), (35)	900		900		900		908		
	29	29	Compositors, Impositors, Distributors, and Pressmen 1 (40), 1 (35), 1 (30), 2 (25), 3 (23), 1 (22), 12 (20), 1 (19), 1 (15), 1 (14), 4 (12), 1 (16), 1 (P A-8)	7,270		7,780		7,320		7,691		
Allowances—	5	5	Servants, 1 (18), 2 (12), 1 (11), (10)	680		780		680		741		
			Temporary Establishment	290		280		290		285		
					10,710		11,240		10,760		11,068	
			Travelling Allowance . . . . .					..		..
			House rent and other allowances	2,380		2,200		2,380		..		
Supplies and Services—			Hill Journey Allowance	8,950		8,700		8,950		8,700		
			Fuel Allowance			840		..		2,168		
			Grain Compensation Allowance . . . . .	..				..
Contingencies—			Purchase of Printing Materials, and Purchase and Repair of Presses, Furniture, etc.	100		100		..		82		
			Miscellaneous	800		860		..		808		
			For rounding		10			..				
		TOTAL Foreign Department Press		28,600		25,060		25,300		25,206		

DETAILED ACCOUNT No. 30B.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd.*

	Numbers			Budget Estimate, 1919-20.		Revised Estimate, 1918-19		Budget Estimate, 1918-19.		Accounts, 1917-18.		
	1918-19	1919-20		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RESIDENCY AND AGENCY PRESSES.												
Establishment—	1	1	Superintendent (125)	1,500		1,500		1,500		1,500		
	2	2	Clerks, 1 (33), 1 (30),	760		790		760		756		
	3	3	Managers, (100—150) (a), (110), 1 (90—120)	4,410		4,550		4,410		4,309		
	3	3	Examiners, (17—20) 1 (25—45) (a), (65—70)	1,500		1,500		1,460		1,214		
	3	3	Readers, 1 (50), 1 (40), 1 (20) (a)	1,320		1,280		1,320		1,120		
	2	2	Copyholders, 1 (20), 1 (22)	500		450		490		554		
	2	2	Distributors, (10), (7)	200		220		200		238		
	42	40	Compositors (35 and less)	7,500		7,730		7,720		7,738		
	3	2	Servants, 1 (7), 1 (8)	180		190		260		270		
	10	10	Pressmen (15 and less)	1,300		1,300		1,300		1,245		
	11	14	Inkmen and Binders (30 and less)	1,710		1,820		1,680		1,667		
	2	1	Piece Establishment, (8)	100		...		110		...		
			Wai Allowance	740		...		...		...
			Overtime Allowance	250		300		...		568		
		Roll Casters . . . . .	...		...		...		6		
Allowances—			House rent and other allowances	300	22,300	530	21,630	550	21,270	...	21,905	
			Grain Compensation Allowance	1,400		1,270		1,320		1,073		
			Travelling Allowance	50		20		50		92		
Supplies and Services—			Purchase of Type and other Printing Materials	1,250	1,750	800	1,820	1,250	1,920	865	1,165	
					1,250		800		1,250		865	
Contingencies—			Rents, Rates and Taxes			10		...		34		
			Liveries	120		20		80		88		
			Cart Hire	30		30		30		24		
			Hot and Cold Weather Charges	210		170		240		37		
			Country Stationery	50		100		80		59		
			Service Postage and Telegram Charges	30		30		90		60		
			Miscellaneous	1,450		1,700		1,450		1,459		
			Purchase and Repair of Furniture	110		110		110		73		
			Minial Charges	1,000		450		800		410		
			Electric Installation	200		100		600		70		
			Grain Compensation Allowances to menials	20		40		...		10		
			Wai Allowance to menials	50	3,330	20	2,780	3,180	...	2,324		
			Total Residency and Agency Presses		28,630		27,080		27,920		26,269	
	JAIL PRESS.											
(Coorg, Delhi.)												
Establishment—	6	6	Compositors, 1 (50—75), 1 (30—35), 1 (25), 1 (20), 2 (15), P. A. 15	2,350		2,600		2,340		2,397		
	10	10	Binders, etc., 2 (15), 1 (12), 3 (10), 3 (8), 1 (9)	1,280		1,100		1,260		1,309		
Allowance—			Grain Compensation Allowance		3,610		3,700		3,600		3,706	
					150		200		70		146	
Supplies and Services—			Freight Charges . . . . .	...		...		...		21	
			Tools and Plant	480		280		480		243		
			Country Stationery	8,000		6,500		8,000		4,249		
			Raw Materials	350		350		350		1,124		
Contingencies—					8,830		7,110		8,880		5,687	
			Freight on Plant and Furniture . . . . .	...		...		...		32	
			Rent, etc. . . . .	...		...		...		2,305	
			Service Postage and Telegram Charges	10		...		10		80		
			Hot Weather Charges . . . . .	...		...		...		9	
			Miscellaneous	180		120		180		59		
				190		120		190		2,485		
Total Jail Press					12,780		11,180		12,690		11,924	

(a) One-fourth of the charges borne by Bangalore and three-fourths by Mysore Residency.

32.—MISCELLANEOUS.

		Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18
		Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>					
Rewards for Proficiency in Oriental Languages, etc.		7,000	11,000	7,000	7,813
Charges for Remittance of Treasure		3,17,600	3,92,200	2,22,700	11,85,516
Discount on Bills		...	...	...	42
Subscriptions to Periodicals		1,29,800	1,96,500	1,23,800	2,16,662
Cost of Books and Publications		100	100	100	1,382
Loss by Exchange on Local Transactions		...	...	...	...
Refunds of value of old Currency Notes credited to Government		1,000	1,000	1,000	1,235
Donations for Charitable Purposes		24,600	25,100	20,400	17,889
Charges on Account of European Vagrants, etc.		600	300	500	2,519
Rewards for Destruction of Wild Animals		2,200	1,600	2,200	1,859
Petty Establishments		34,500	32,500	33,800	32,946
Special Commissions of Enquiry	32A	60,000	6,64,200	1,61,100	3,78,096
Irrecoverable Temporary Loans written off		500	900	500	220
Rents, Rates and Taxes	32B	77,100	77,100	84,600	72,506
Petty Construction and Repairs		200	200	200	9,966
Contributions		57,600	64,100	64,100	72,916
Extraordinary Items		...	...	...	2,762
Miscellaneous and Unforeseen Charges	32C	1,45,800	1,00,600	1,38,600	2,31,516
Miscellaneous Refunds		9,30,500	9,83,100	5,15,000	10,19,770
Annual Stipends to Holders of Literary Titles		1,000	900	1,000	400
Charges for the Treatment of the Patients at the Pasteur Institute, Coorg		300	...	300	...
Payments arising out of the war adjusted in the Civil Department		1,400	12,600	540	88,675
War Boards	32D.	48,000	1,66,000	...	...
Grant for objects deserving assistance from Public Funds		10,000	...	10,000	...
		18,49,800		13,87,440	
Lump alteration and for rounding		200	..	500	
Total		18,50,000	27,30,000	13,88,000	33,45,190

DETAILED ACCOUNT NO. 32A—MISCELLANEOUS—SPECIAL COMMISSIONS OF ENQUIRY.

	Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Committee in Industrial Banking	10,000	...	...	...	...	...	...	...
Sedition Committee	...	...	33,420	...	24,000	...	53,590	...
Coal Committee	...	...	...	...	...	...	15,273	...
Higher Chief's College Conference	...	...	...	...	...	...	170	...
Industrial Commission	...	...	85,650	...	52,100	...	1,27,029	...
Reforms Committee	...	...	3,00,000	...	...	...	...	...
Post Graduate Committee	...	...	...	...	...	...	80	...
Public Works Reorganization Committee	...	...	1,100	...	...	...	55,801	...
Agricultural Education Conference	...	...	...	...	...	...	1,183	...
University Commission (Calcutta)	50,000	...	2,44,000	...	85,000	...	1,16,561	...
Conference on English Teaching in Secondary Schools	...	...	..	...	...	...	8,392	...
Rounding	...	...	80	...	...	...	...	...
Total		60,000	6,64,200		1,61,100		3,78,096	

DETAILED ACCOUNT NO. 32B — MISCELLANEOUS—RLNTS, RATES AND TAXES								
	Budget Estimate, 1919-20		Revised Estimate, 1918-19		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Municipal Rates on Nos 1 and 2 Council House Street, Calcutta								
Municipal Rates on Imperial Secretariat Buildings, Delhi	1,080		1,080		1,080		2,706	
Municipal Rates on Imperial Secretariat and other Buildings Calcutta							2,461	
Supply of Electric Energy							1,878	
House Tax on Imperial Buildings, Simla	76,000		76,000		83,500		19,811	
Ground and Water Tax on Imperial Buildings, Simla							20	
Trunk Telephone Line, Simla	20		20		20		15,600	
For rounding								
Total		77,100		77,00		84,600		72,506

DETAILED ACCOUNT NO. 32C — MISCELLANEOUS—MISCELLANEOUS AND UNFORSEEN CHARGES								
	Budget Estimate, 1919-20		Revised Estimate, 1918-19		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges in connection with the visit of Daljit Singh in India							75	
Equipment and voyage allowance of members of India Council							28,897	
Charges for the upkeep of Infirmary in Quetta					450		371	
Condensed Dye for S S "Boicantals"							2,566	
Charges in connection with the Payment of the Partabgarh								
Tribute to Holland, Indore	21,520		21,520		21,520		21,524	
Other Items	2,200		10,100		200		15,501	
Payment of Lost Currency Notes							20	
Debitancy in Remittance of Treasury			8,010					
Reserve at the disposal of the Chief Commissioner, Delhi	50,000				50,000			
Tour of the Secretary of State			60,000				1,33,050	
Reserve—Baluchistan	72,060		1,000		66,460			
For rounding	20		30		20			
		1,45,800		1,00,100		1,38,600		2,31,516

DETAILED ACCOUNT NO. 32D — MISCELLANEOUS—WAR BOARD								
	Budget Estimate, 1919-20		Revised Estimate, 1918-19		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
War Boards -								
Women's War Work Central Bureau			3,500					
Publicity Board			1,03,170					
Food staff Board			37,500					
Employment and Labour Board	45,000		16,510					
Charity Organisation Board	3,000		2,000					
Rounding			10					
		48,000		1,60,000				

33.—FAMINE RELIEF.				
	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Salaries and Establishments	...	11,000		272
Miscellaneous		2,78,000		202
Total		2,89,000	..	474

35.—PROTECTIVE WORKS—IRRIGATION.				
	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
In Charge of P. W. Officers—				
Works for which neither Capital nor Revenue Accounts are kept—				
Probable Savings	93,000	...	...
Reserve Provision	...		4,20,000	
TOTAL	93,000	...	4,20,000	

36.—REDUCTION OR AVOIDANCE OF DEBT.

	Budget Estimate, 1919-20	Revised Estimate, 1918-19	Budget Estimate, 1918-19.	Accounts, 1917-18.
<i>IMPERIAL.</i>	Rs.	Rs.	Rs.	Rs.
Reduction or Avoidance of Debt		31,000	83,02,000	97,77,096

38.—STATE RAILWAYS.

	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19	Accounts, 1917-18
<i>IMPERIAL.</i>	Rs.	Rs.	Rs.	Rs.
Interest on Debt	7,25,52,000	6,94,45,000	6,49,03,000	6,72,82,596

42.—IRRIGATION—MAJOR WORKS.

	Budget Estimate, 1919-20	Revised Estimate, 1918-19	Budget Estimate, 1918-19	Accounts, 1917-18.
<i>IMPERIAL</i>	Rs.	Rs.	Rs.	Rs.
Working Expenses Reserve Provision	2,33,000	...	2,02,000	
Interest on Debt	-18,69,000	-18,67,000	-18,15,000	-18,66,230
TOTAL	-16,36,000	-18,67,000	-16,13,000	-18,66,230

43.—IRRIGATION—MINOR WORKS AND NAVIGATION.

	Detailed Account No.	Budget Estimate, 1919-20	Revised Estimate, 1918-19	Budget Estimate, 1918-19	Accounts, 1917-18
<i>IMPERIAL</i>		Rs.	Rs.	Rs.	Rs.
In Charge of Civil Officers		1,000	1,000	1,000	1,586
In Charge of P. W. Officers (a)		2,69,000	1,92,000	2,18,000	1,43,650
Total		2,70,000	1,93,000	2,19,000	1,45,236

(a) For details *vide* P. W. Final Issues, Baluchistan, for 1919-20

45.—CIVIL WORKS.

	Detailed Account No.	Budget Estimate, 1919-20	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
<i>IMPERIAL</i>		Rs.	Rs.	Rs.	Rs.
In Charge of Civil Officers	45 A	5,49,000	6,17,000	6,20,000	6,28,916
In Charge of P. W. Officers	45 B	37,72,000	31,12,000	36,63,000	30,38,966
TOTAL		43,21,000	37,29,000	42,83,000	36,67,882

DETAILED ACCOUNT NO. 45A.—CIVIL WORKS—IN CHARGE OF CIVIL OFFICERS.

	Numbers.		Budget Estimate, 1919-20.		Revised Estimate, 1919-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.								
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Civil Buildings—</i>										
			Stores Suspense . . . . .		...		—358			
			Original Works	40,000	20,000	37,620	23,940			
			Repairs	51,950	29,120	40,870	10,879			
				91,950	10,120	78,490	64,461			
<i>Communications—</i>										
			Original Works	20,000	3,000	11,400	1,388			
			Repairs	46,920	15,600	18,100	15,599			
				66,920	18,600	29,500	16,987			
<i>Miscellaneous Public Improvements—</i>										
			Original Works	5,000	5,000	1,600	1,543			
			Repairs	7,810	5,500	7,040	3,666			
				12,840	10,500	8,640	5,209			
<i>Establishment—</i>	16	16	Engineers, Supervisors, Overseers, etc., 2(100), (55), 1(60-75), 1(40), 2(75), 1(65), 2(55-65), 2(45), 1(80), 2(50-60)+H. A. (70), 1(12-6-4)	13,020	12,200	12,970	12,162			
	3	3	Clerks, 1(35), 1(25), 1(40)	1,200	1,100	1,300	539			
	3	3	Servants, 3(10) Temporary increase in pay 70	430	900	300	535			
			L. A. to State Engineer in Sikkim							
			Temporary Establishment—							
			Time-keepers for Yatung and Gyantse at 35 each for 6 months	420	250	420	329			
				15,070	14,450	14,950	13,558			
			Roadside Trees Establishment—							
	11	11	Jamadar, Mali, etc., 1(50), 1(15), 7(12), 2(10), P. A. (3), (12) for 7 months Temporary increase in pay 260	2,410	2,100	2,010	2,121			
			Staging Bungalows Establishment—							
	155	162	Chowkidars, etc., Baluchistan, 159 (25 and below) (Ajmer) 1(10), 2(8) including temporary increase in pay	21,730	15,250	18,160	16,258			
	4	4	Nurseries in Loralai District (12) and temporary increase in pay 100	680		580	144			
	3	9	Victoria Memorial Hall and P. A., to Sub's court-room garden Establishment, 2(12), (25), (20) 5(18) Temporary increase in pay 170	1,730	480	590	294			
	2	2	Garden Establishment, Mastong, 1(20), 1(18) and Temporary increase in pay 20	420	380	400	357			
	4	4	Encamping Ground Establishment(7) and 80 for war allowance	370	340	340	325			
	1	1	Revenue Commissioner's Establishment, Quetta (10-15) Temporary increase in pay 20	200	170	180	169			
	10	10	Quetta Residency Garden Establishment, 1(28), 2(18), 1(14), 1(18), 4(12), 1(10) P. A. (2) and Temporary increase in pay 220	2,030	2,400	1,810	1,872			
	3	3	Conservancy Establishment at Jhatpat, 1(15), 2(7) Temporary increase in pay 70	420	350	350	337			
			Subvention to Shop-keepers	520	100	520	162			
				30,560	21,570	24,940	22,039			
<i>Allowances—</i>										
			Travelling Allowance	5,160	3,860	6,010	3,728			
			Grain Compensation Allowance	100	2,500	40	2,641			
				5,260	5,800	6,050	6,367			
<i>Supplies and Services—</i>										
			Rations	360	360	360	360			
			Petty Construction and Repairs	560	250	500	—774			
				920	610	920	—414			
			Carried over		2,28,520	1,20,710	1,63,490			1,28,207

DETAILED ACCOUNT NO. 45A.—CIVIL WORKS—IN CHARGE OF CIVIL OFFICERS.

		Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward . . . . .	...	2,28,520		1,20,710		1,08,490		1,28,207
Contingencies—	Building Bungalows and Encamping Ground								
	Contingencies	1,150		500		1,100		407	
	Miscellaneous	1,320		2,100		320		...	
	Telephone Charges	700		100		100		50	
	Pay of Menials	1,060		1,060		1,060		1,056	
	Garden contingencies . . . . .	...		...		...		176	
	Warm clothing	180		180		180		180	
	Other contract contingencies	18,790		18,790		18,790		18,457	
			23,200		22,730		21,550		20,826
Tools and Plant—	Purchase, etc., of Tools and Plant	600		500		600		571	
	Contribution to Local Bodies, Delhi	2,37,800		2,21,250		1,78,750		4,66,868	
	Grants to the Municipal Committee Delhi . . . . .	...		2,34,640		2,31,640		...	
	Contribution for the Maintenance of the Agency Residency Gardens, Nowgong, Indore, and Gwalior	10,530		10,850		10,680		3,575	
	Contribution for maintenance of King Edward Memorial bairi, Quetta . . . . .	...		690		...		843	
	Maintenance of buildings and roads	3,660		3,660		3,660		...	
	Upkeep of Indore Residency Garden, Ajmer . . . . .	...		...		...		3,000	
	Furniture for a new rest house at Loralai . . . . .	...		...		1,000		...	
	Contribution for the up-keep of the Cantonment Garden Quarter	400		900		..		1,375	
	Contribution towards the maintenance of the Southern State Agency Garden . . . . .	...		...		...		1,265	
	Contribution towards the maintenance of the Malwa Agency Gardens . . . . .	...		...		..		1,268	
	Protection of Gyantse Post against Nyangohun river	1,000		1,000		...		...
	Lump provision (Baluchistan) . . . . .	...		...		6,160		...	
	Do (Delhi)	48,000		...		...		...
	Contribution towards the maintenance of the Baghelkhand Agency Garden . . . . .	...		...		...		1,623	
			3,01,990		4,73,400		4,35,400		4,80,363
	For rounding		200		70		—530		
	TOTAL		5,49,000		5,17,000		6,20,000		6,28,916

ABSTRACT ACCOUNT NO. 45B.—CIVIL WORKS.—IN CHARGE OF P. W. OFFICERS.

SUMMARY.		Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
Civil Works in Charge of Director-General, Military Works :—(a)					
Original work		1,86,000	4,37,000	2,03,000	3,74,748
Repairs		1,80,000		1,70,000	
Establishment		94,820		84,000	
Other items		6,180		5,000	
		4,67,000	487,000	4,62,000	3,74,748
Baluchistan Posts and Telegraphs (a)					
Do. Special Revenue (a)		9,40,400	8,27,000	8,28,000	8,56,013
Do. Imperial (a)					
Delhi		12,58,000	12,67,000	10,34,000	13,80,008
Viceroyal Estates (a)		3,18,000	4,99,000	3,10,000	3,53,078
Consulting Architect to the Government of India		57,000	54,500	64,000	48,549
Electrical Adviser to the Government of India		29,000	27,700	27,000	26,575
Reserve with the Government of India		(b) 7,03,000	...	(b) 9,29,000	...
		37,72,400	31,12,200		
For rounding		400	200		
	Total	37,72,000	31,12,000	36,63,000	30,88,966

(a) For details vide P. W. Final Issues

(b) Grants-in-Aid for Archaeological Works

Special Reserve at the disposal of the Government of India Public Works Department	1,00,000	1,00,000
Ordinary Reserve	2,00,000	2,00,000
Reserve for Postal Minor Works under the control of Director General, Posts and Telegraph	33,000	2,89,000
Do. for Telegraph Minor Works ditto ditto ditto ditto	2,72,000	2,50,000
	98,000	90,000
	7,03,000	9,29,000

**DETAILED ACCOUNT OF CONSULTING ARCHITECT AND ELECTRICAL ADVISER TO THE GOVERNMENT OF INDIA.
15B.—CIVIL WORKS.—IN CHARGE OF P. W. OFFICERS—contd.**

	Numbers		DETAILS.	Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—											
	1	1	Consulting Architect to the Government of India.	30,000		30,000		30,000		21,278	
	1	1	Assistant Consulting Architect (600—800)	8,200	35,200	...	30,000	7,200	37,200	...	21,278
Establishment—											
	1	1	Superintendent, 1 (350)	4,200		4,200		4,200		3,939	
	6	6	Draftsmen, 1 (200), 1 (150), + P.A. 30) 1 (100) + P.A. (10), 1 (80), 2 (40)	8,280		8,200		8,100		5,910	
	1	1	Head Clerk (150—200)	2,400		1,700		2,250		2,460	
	5	5	Servants, 1 (15), 2 (9), 1 (8), 1 (10)	680		600		600		557	
			Wear Allowance 70								
			Temporary Establishment.—								
			Draftsmen, 2 (80—100) and 1 (70), servants on 28 each, 1 (15)	3,410		3,200		3,370		3,085	
			Losses to Non-pensionable Establishment					3,550		2,133	
Allowances—					18,970		17,900		22,100		21,117
			Travelling Allowance	1,000		800		1,500		941	
			Hill Journey Allowances	2,600		2,500		2,600		2,560	
			Fuel Allowance								
			House Rent and other Allowances	1,110		1,400		1,410		1,372	
			Grain Compensation Allowance	160		160		160		63	
Contingencies—					5,170		4,860		5,670		1,936
			Liveries	90		70		70		67	
			Purchase of Books	150		...		150		6	
			Purchase of furniture	100		...		100			
			Service Postage and Telegram Charges	200		100		200		50	
			Hot and Cold-weather Charges	300		300		300		299	
			Hill Journey Charges	100		100		100		88	
			Medical Charges	40		40		40		36	
			Rent of Telephone Lines	150		170		150		200	
			Miscellaneous	1,500		1,000		1,000		472	
			Probable Savings		2,630		1,780		2,110		1,218
			Lump correction and for rounding.		230		40		3,400		20
			Total Consulting Architect to the Government of India.		57,000		54,500		64,000		48,549
Salaries—											
	1	1	Electrical Adviser to the Government of India.								
			Electrical Adviser to the Government of India (1,600—2,000)	20,050	20,950	20,400		20,350			19,096
Establishment—											
	2	2	Clerks, 1 (80—120), 1 (40)	1,500		1,440		1,440		1,292	
	3	3	Servants, 1 (10), 2 (8)	310	1,810	300	20,400	310	1,750	286	1,578
Allowances—											
			House rent and other Allowances	210		210		210		168	
			Winter Allowance					...			
			Fuel Allowance					...			
			Travelling Allowance	3,000		2,900		2,500		2,540	
			Hill Journey Allowance	1,170		1,300		1,170		1,083	
			Compensation for Dearness of Provision	100		200		...		60	
Contingencies—					4,180		4,610		3,880		3,860
			Rent of Telephone Line	300		200		300		300	
			Purchase of Books	100		80		100		66	
			Purchase of Furniture	50		50		50		50	
			Postage and Telegram Charges	100		100		100		100	
			Subscriptions to Newspapers	150		100		150		157	
			Hot and Cold-weather Charges	130		100		130		121	
			Miscellaneous	300		250		300		299	
			Hill Journey Charges	...		...		...		12	
			Liveries	50		50		50		36	
			Lump alteration and for Rounding.		1,180		930		1,180		1,141
					580		20		160		
			Total Electrical Adviser to the Government of India.		29,000		27,700		27,000		26,575

49.—IRRIGATION WORKS.

	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Reserve Provision	6,81,000	...	88,000	

51.—INITIAL EXPENDITURE ON NEW CAPITAL AT DELHI.

	(a) Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PERMANENT DELHI.								
A. SALARIES AND ALLOWANCES.								
(a) Preliminary Investigation—								
(i) Gazetted officers								
(ii) Non-gazetted officers								
(b) Public Works and Electrical officers employed on the Project—								
(i) Gazetted officers						2,30,565		
(ii) Non-gazetted officers						1,37,673		
(c) Miscellaneous officers (including all others) employed on the Project—								3,68,238
(i) Gazetted officers						15,901		
(ii) Non-gazetted officers						23,112		
B TRAVELLING ALLOWANCES OF OFFICERS AND ESTABLISHMENTS.								39,018
(a) Preliminary Investigation—								
(i) Gazetted officers								
(ii) Non gazetted officers								
(b) Public Works and Electrical officers employed on the Project—								
(i) Gazetted officers						17,499		
(ii) Non-gazetted officers						10,917		
(c) Miscellaneous officers (including all others) employed on the Project—								28,416
(i) Gazetted officers						2,054		
(ii) Non-gazetted officers						579		
C. SUPPLIES AND SERVICES AND CONTINGENCIES.								8,533
(a) Preliminary Investigation								
(b) Public Works and Electrical officers employed on the Project						13,235		
(c) Miscellaneous officers (including all others) employed on the Project						3,401		10,642
D. WORKS EXPENDITURE.								
(i) Buildings						18,60,736		
(ii) Communication						1,34,162		
(iii) Miscellaneous Public Improvements						40,815		
(iv) Electric-light and Power								
(v) Irrigation								
(vi) Sanitation, including Water-supply, Drainage, Sewage						5,18,426		
(vii) Purchase of Tools and Plant						1,57,150		
(viii) Stock and Suspense						2,45,485		
(ix) Miscellaneous (including Surveys Camps, etc.)						2,33,640		
(x) Maintenance during Construction						2,31,705		
E. ACQUISITION OF LAND								34,22,119
F. OTHER MISCELLANEOUS EXPENDITURE								2,263
								157
Deduct—Receipts, on Capital Account								38,80,881
								1,22,240
TOTAL PERMANENT DELHI		45,00,000				40,00,000		37,58,141
Deduct—Expenditure in England		11,00,000				2,05,000		94,285
TOTAL 51—INITIAL EXPENDITURE		34,00,000		12,61,000		37,95,000		30,68,856

(*) For details see P. W. Final Issues for 1919-20.

APPENDIX B.

Statement showing under Minor Heads the Provision made in the Civil Estimates and the amount included in the Accounts on account of Exchange Compensation Allowance.

	BUDGET ESTIMATE, 1919-20.		REVISED ESTIMATE, 1918-19.		BUDGET ESTIMATE, 1918-19.		ACCOUNTS, 1917-18.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3.—Land Revenue—								
Charges of District Administration	220		660	1,220		
Land Records	10		..	389		
				230	660		1,009	
5.—Salt—								
Salaries, Establishments, and Contingencies			420		2,000	3,097		
Preventive Establishment	30		480	348		
		...		450	2,480		3,445	
7.—Excise—								
District Executive Establishment	220		730	1,343		
		..		220	730		1,343	
17.—Mint—								
Mint and Assay Master's Establishments, etc.	670		3,700	4,401		
		...		670	3,700		4,401	
18.—General Administration—								
Chief Commissioner	240		1,000	1,343		
Staff and Household of the Governor-General	550		1,620	2,309		
Executive Council	140		2,190	305		
Legislative Council	4,890		17,000	1,416		
Civil Secretariats	490		1,070	81,590		
Military Secretariat (Army Department)	230		760	1,882		
Public Works Secretariat	120		380	1,399		
Civil Offices of Account and Audit	110		780	806		
Railway Office of Accounts and Audit	170		1,250	723		
Currency Department				1,008		
		...		6,940	26,740		43,281	
19A.—Law and Justice—Courts of Law—								
Administrator-General	912		
Civil and Sessions Court		1,130	943		
Criminal Courts	410		680	1,213		
		...		410	1,810		3,068	
19B.—Law and Justice—Jails—								
Convict Charges, Port Blair		1,060	3,460		5,750	
Carried over		9,980	39,640		62,897	

Statement showing under Minor Heads the Provision made in the Civil Estimates and the Amount included in the Accounts on Account of Exchange Compensation Allowance.

	BUDGET ESTIMATE, 1919-20.		REVISED ESTIMATE, 1918-19.		BUDGET ESTIMATE, 1918-19.		ACCOUNTS, 1917-18.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	9,980		39,640		62,507
20.—Police—								
District Executive Force	...		390		1,990		2,541	
Criminal Investigation Department	...		740		2,130		4,695	
Railway Police		113	
				1,130		4,120		7,349
22.—Education—								
Government Colleges, General	
Ditto Schools, General	...		90		340		642	
				90		340		612
23.—Ecclesiastical—								
Ecclesiastical Establishments		2,310			
				330		2,310		3,110
24A.—Medical—								
Medical Establishment	...		1,730		5,440		8,335	
Grants for Medical Purposes	...		170		210		323	
Kiav Institute		470		809	
				1,900		6,100		9,467
24B.—Sanitation—								
Sanitation and Vaccination Establish- ment	...		220		1,110		1,341	
Bacteriological Laboratories, etc	...		350		1,160		1,893	
				570		2,270		3,231
25.—Political—								
Political Agents	...		3,170		18,800		16,781	
Watch & Ward Trans-frontier (N.-W.F.)	...		620		2,410		3,052	
Charges on Tibet Frontier	...		210		740		1,313	
Charges on Diplomatic and Consular Services in India	...		560		2,020		2,784	
Charges for organizing Imperial Service Troops	...		1,610		7,980		9,399	
Miscellaneous	...		130		500		781	
				6,300		32,450		34,740
26A.—Agriculture—								
Agriculture	...		220		740		1,365	
Veterinary Charges (Bacteriology)	...		80		490		462	
				300		1,230		1,827
26B.—Scientific and Miscellaneous Departments—								
Survey of India	...		510		1,400		2,970	
Geological Survey and Museums	...		380		690		1,259	
Metacological Department	...		250		690		1,259	
Bureau of Commercial Intelligence	...		10		...		...
Examinations	
Inspector of Explosive	...		360		1,170		25	
Imperial Library	...		160		350		2,154	
				1,610		4,300		8,329
30.—Stationery and Printing—								
Stationery Office at the Presidency	...		60		190		340	
Government Presses	...		110		380		692	
				170		570		1,032
GRAND TOTAL				22,380		98,330		1,32,633

NORTH-WEST FRONTIER PROVINCE.

CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1919-20.

CIVIL BUDGET ESTIMATE
GENERAL ABSTRACT OF REVENUE

	Reference to Detailed Estimate.	BUDGET ESTIMATE, 1919-20.			REVISED ESTIMATE, 1918-19.		
		Imperial.	Special.	Total.	Imperial.	Special.	Total.
	Page	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
REVENUE & RECEIPTS.							
CIVIL HEADS.							
I.—LAND REVENUE	6	...	21,20,000	21,20,000	...	22,51,000	22,51,000
II.—OPTIUM	7	...	79,000	79,000	...	90,000	90,000
IV.—STAMPS	7	...	7,74,000	7,74,000	...	7,30,000	7,30,000
V.—EXCISE	7	...	7,93,000	7,93,000	...	5,40,000	5,40,000
VI.—PROVINCIAL RATES	8	...	1,000	1,000	...	1,000	1,000
VIII.—INCOME TAX CIVIL	8	24,000	3,08,000	3,32,000	24,000	2,94,000	3,18,000
DITTO P. W.	8	6,000	...	6,000	6,000	...	6,000
IX.—FOREST	9	...	4,39,000	4,39,000	...	4,00,000	4,00,000
X.—REGISTRATION	10	...	55,000	55,000	...	55,000	55,000
XII.—INTEREST	10	36,000	...	36,000	38,000	...	38,000
XVIA.—LAW AND JUSTICE— COURTS OF LAW	10	...	2,21,000	2,21,000	...	2,29,000	2,29,000
XVIB.—LAW AND JUSTICE— JAILS	11	...	34,000	34,000	...	46,000	46,000
XVII.—POLICE	11	...	44,000	44,000	...	44,000	44,000
XIX.—EDUCATION	12	...	35,000	35,000	...	23,000	23,000
XXA.—MEDICAL	12	...	1,000	1,000	...	1,000	1,000
XXIA.—AGRICULTURE	12	...	11,000	11,000	...	11,000	11,000
XXIB.—SCIENTIFIC AND MIS- CELLANEOUS DEPART- MENTS	12	...	...	...	...	...	...
XXIL.—RECEIPTS IN AID OF SUPPLI- MENTATION, ETC.	13	...	26,000	26,000	...	26,000	26,000
XXIIL.—STATIONERY AND PRINTING	13	...	18,000	18,000	...	18,000	18,000
XXV.—MISCELLANEOUS	14	...	1,51,000	1,51,000	...	1,35,000	1,35,000
XXIX.—IRRIGATION— MAJOR WORKS, P. W.	15	9,83,000	4,06,000	13,89,000	8,90,000	4,41,000	13,31,000
PORTION OF LAND REVENUE DUE TO IRRIGATION	15	15,000	75,000	90,000	15,000	71,000	86,000
XXXI.—CIVIL WORKS—CIVIL	15	...	1,32,000	1,32,000	...	1,32,000	1,32,000
Do. P. W.	15	...	41,000	41,000	...	41,000	41,000
TOTAL REVENUE AND RECEIPTS		10,14,000	57,60,000	67,74,000	9,73,000	55,74,000	65,47,000
ASSIGNMENT FROM IMPERIAL	66		19,00,000			12,07,000	
OPENING BALANCE . . . . .			...			...
GRAND TOTAL . . . . .		...	76,60,000	...	...	67,81,000	...

Net increase of Revenue and

FRONTIER PROVINCE.
FOR THE YEAR 1919-20.
AND RECEIPTS.

BUDGET ESTIMATE, 1918-19.			ACCOUNTS, 1917-18.			BUDGET ESTIMATE, 1919-20, COMPARED WITH REVISED ESTIMATE, 1918-19		Reference to De- tailed Estimate Page
Imperial.	Special.	Total.	Imperial.	Special.	Total.	Increase.	Decrease.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	22,70,000	22,70,000	...	22,06,007	22,06,007	...	1,31,000	6
...	64,000	64,000	...	65,889	65,889	...	11,000	7
...	7,47,000	7,47,000	...	7,29,270	7,29,270	44,000	...	7
...	4,70,000	4,70,000	...	4,32,051	4,32,051	2,58,000	...	7
...	1,000	1,000	...	1,424	1,424	...	...	8
...	2,94,000	2,94,000	...	2,94,242	2,94,242	15,000	...	8
6,000	...	6,000	5,448	...	5,448	...	...	8
...	3,75,000	3,75,000	...	3,37,711	3,37,711	39,000	...	9
...	50,000	50,000	...	55,259	55,259	...	...	10
47,000	...	47,000	29,740	...	29,740	...	2,000	10
...	2,28,000	2,28,000	...	2,31,838	2,31,838	...	8,000	10
...	39,000	39,000	...	39,910	39,910	...	12,000	11
...	32,000	32,000	...	42,934	42,934	...	...	11
...	25,000	25,000	...	24,357	24,357	12,000	...	12
...	1,000	1,000	...	895	895	...	...	12
...	11,000	11,000	...	8,042	8,042	...	...	12
...	...	...	...	155	155	...	...	12
...	28,000	28,000	...	26,182	26,182	...	...	13
...	29,000	29,000	...	18,882	18,882	...	...	13
...	1,54,000	1,54,000	...	1,60,456	1,60,456	16,000	...	14
9,18,000	4,21,000	13,39,000	7,78,912	3,94,351	11,73,263	8,000	...	15
3,000	74,000	77,000	...	94,096	94,096	4,000	...	15
...	1,30,000	1,30,000	...	1,29,842	1,29,842	...	...	15
...	44,000	44,000	...	45,065	45,065	...	...	15
9,89,000	54,87,000	64,56,000	8,14,098	53,33,858	61,47,956	8,81,000	1,64,000	66
	12,96,000			8,21,523		2,27,000		
	3,86,000			5,26,104				
	71,19,000			66,81,485				

receipts in 1919-20, Rs. 2,27,000.

NORTH-WEST
CIVIL BUDGET ESTIMATE
GENERAL ABSTRACT

EXPENDITURE. CIVIL HEADS.	Reference to Detailed Estimate. Page	BUDGET ESTIMATE, 1919-20.			REVISED ESTIMATE, 1918-19.		
		Imperial.	Special.	Total.	Imperial.	Special.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—REFUNDS AND DRAWBACKS . . .	16	12,000	12,000	24,000	12,000	12,000	24,000
2.—ASSIGNMENTS AND COMPENSATIONS	16	10,000	10,000	20,000	10,000	10,000	20,000
3.—LAND REVENUE . . .	16	4,24,000	3,09,000	7,33,000	4,01,000	2,83,000	6,84,000
6.—STAMPS	21	15,000	15,000	30,000	13,000	14,000	27,000
7.—EXCISE	21	9,000	9,000	18,000	9,000	8,000	17,000
10.—INCOME TAX	22	2,000	2,000	4,000	1,000	...	1,000
11.—FOREST	22	1,33,000	1,92,000	2,65,000	1,17,000	1,17,000	2,34,000
12.—REGISTRATION	24	7,000	7,000	14,000	7,000	7,000	14,000
14.—INTEREST ON OTHER OBLIGATIONS	24	...	...	...	..	...	...
18.—GENERAL ADMINISTRATION . . .	24	2,58,000	1,24,000	3,82,000	2,52,000	1,20,000	3,72,000
19A.—LAW AND JUSTICE—COURTS OF LAW	27	4,88,000	2,51,000	7,39,000	4,71,000	2,30,000	7,01,000
19B.—LAW AND JUSTICE—JAILS	30	1,85,000	1,85,000	3,70,000	1,77,000	1,77,000	3,54,000
20.—POLICE	33	13,76,000	13,75,000	27,51,000	12,77,000	12,76,000	25,53,000
22.—EDUCATION	34	3,71,000	3,71,000	7,42,000	3,45,000	3,45,000	6,90,000
23.—ECCLESIASTICAL	41	75,000	..	75,000	68,000	...	68,000
24A.—MEDICAL	41	1,21,000	1,07,000	2,31,000	84,000	67,000	1,51,000
24B.—SANITATION	44	1,09,000	1,08,000	2,17,000	76,000	76,000	1,52,000
25.—POLITICAL	44	25,48,000	23,83,000	49,31,000	25,10,000	23,30,000	48,40,000
26A.—AGRICULTURE	55	69,000	69,000	1,38,000	45,000	45,000	90,000
26B.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS	57	6,000	6,000	12,000	3,000	6,000	12,000
27.—TERRITORIAL AND POLITICAL PENSIONS	58	60,000	...	60,000	85,000	...	85,000
29.—SUPERANNUATION ALLOWANCES AND PENSIONS	58	1,08,000	1,08,000	2,06,000	99,000	99,000	1,98,000
30.—STATIONERY AND PRINTING	59	69,000	69,000	1,38,000	54,000	53,000	1,07,000
32.—MISCELLANEOUS	61	26,000	27,000	53,000	38,000	38,000	76,000
42.—IRRIGATION—MAJOR WORKS—WORKING EXPENSES—P. W.	62	5,06,000	1,26,000	6,32,000	6,19,000	1,66,000	7,85,000
Do. INTEREST ON DEBT	62	8,44,000	1,13,000	9,57,000	8,38,000	1,12,000	9,50,000
43.—IRRIGATION—MINOR WORKS AND NAVIGATION—CIVIL	63	20,000	20,000	40,000	30,000	29,000	59,000
Do. do. P. W.	63	60,000	61,000	121,000	1,73,000	1,74,000	3,47,000
45.—CIVIL WORKS—CIVIL	64	44,000	43,000	87,000	41,000	41,000	82,000
Do. do. P. W.	64	16,57,000	16,48,000	33,05,000	9,54,000	9,46,000	19,00,000
TOTAL EXPENDITURE		96,10,000	76,80,000	1,72,90,000	88,12,000	67,81,000	1,55,93,000
CLOSING BALANCE . . . . .			...			...
GRAND TOTAL			76,80,000			67,81,000	
SPECIAL—							
SURPLUS . . . . .			...			...
DEFICIT . . . . .			...			...
49.—IRRIGATION WORKS	65	5,48,000	...	5,48,000	24,000	...	24,000

Net increase of Expenditure in
The following is the estimated cost of collecting
Land Revenue
Stamps
Excise

FRONTIER PROVINCE.
FOR THE YEAR 1919-20.
OF EXPENDITURE.

5

BUDGET ESTIMATE, 1918-19.			ACCOUNTS, 1917-18.			BUDGET ESTIMATE, 1919-20, COMPARED WITH REVISED ESTIMATE, 1918-19		Reference to De- tailed Estimate.
Imperial.	Spec.al.	Total.	Imperial.	Special	Total.	Increase.	Decrease.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Page
13,000	13,000	26,000	11,676	11,677	23,353	.	...	16
9,000	9,000	18,000	8,834	8,834	17,668	...	..	16
4,26,000	3,01,000	7,27,000	3,90,978	2,75,900	6,66,878	40,000	...	16
14,000	15,000	29,000	13,211	13,211	26,422	8,000	...	21
8,000	8,000	16,000	8,149	8,149	16,298	1,000	..	21
2,000	2,000	4,000	493	494	987	3,000	...	22
87,000	87,000	1,74,000	76,938	76,937	1,53,875	31,000	..	23
6,000	7,000	13,000	6,539	6,538	13,077	..	...	24
...	...	.	206	...	206	...	...	24
2,75,000	1,40,000	4,15,000	2,51,416	1,10,016	3,61,432	10,000	...	24
4,77,000	2,39,000	7,16,000	4,65,886	2,27,384	6,92,720	38,000	.	27
1,64,000	1,65,000	3,29,000	1,70,709	1,70,800	3,41,599	16,000	..	37
14,12,000	14,11,000	28,23,000	12,85,948	12,85,919	25,71,897	1,98,000	...	23
3,49,000	3,48,000	6,97,000	2,96,841	2,96,811	5,93,682	52,000	..	37
65,000	...	65,000	61,316	...	61,316	7,000	...	41
96,000	96,000	1,92,000	85,964	85,908	1,72,872	80,000	...	41
79,000	78,000	1,57,000	1,12,500	1,12,560	2,25,120	65,000	..	14
24,73,000	23,07,000	47,80,000	24,12,219	22,38,239	46,50,458	71,000	...	14
72,000	72,000	1,44,000	35,008	35,009	70,017	43,000	...	55
5,000	6,000	11,000	5,739	5,739	11,478	...	...	57
61,000	...	61,000	41,313	..	41,313	...	25,000	58
98,000	97,000	1,95,000	90,011	90,011	1,80,022	8,000	...	58
68,000	67,000	1,35,000	53,718	53,718	1,07,436	31,000	...	59
27,000	28,000	55,000	21,210	21,210	42,420	...	23,000	61
4,52,000	2,02,000	6,54,000	5,46,773	1,58,360	7,05,133	...	1,53,000	62
7,82,000	1,04,000	8,86,000	8,08,564	1,08,105	9,11,669	7,000	...	62
20,000	20,000	40,000	36,873	36,872	73,745	...	19,000	63
5,000	5,000	10,000	203	204	407	...	2,28,000	63
42,000	42,000	84,000	40,246	40,245	80,191	5,000	...	64
12,56,000	12,50,000	25,06,000	13,27,741	12,21,375	24,49,116	11,00,000	...	64
88,48,000	71,10,000	1,59,58,000	85,65,322	66,81,485	1,52,47,307	21,23,000	4,46,000	
	...			...		16,77,000		
	71,10,000			66,81,485				
				
	3,36,000			3,26,100				
8,54,000	...	8,54,000	6,53,773	...	6,53,773	5,22,000	...	65

1919-20, Rs. 16,77,000
for under-mentioned Revenue :-
per cent. 84 578
" 3-878
" 2-269

CIVIL BUDGET ESTIMATE OF REVENUE AND RECEIPTS

FOR THE YEAR

1919-20.

I.—LAND REVENUE.(a)

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
<i>SPECIAL.</i>					
Ordinary Revenue	IA	20,51,000	21,67,100	21,82,700	21,36,097
Sale of Government Estates . . . . .		...	1,200	...	2 503
Assessment of Alienated Lands less Quit-rents—					
Service Commutations		4,800	4,800	4,800	4,768
Miscellaneous	IB	1,54,200	1,63,900	1,59,500	1,56,735
		22,10,000	23,37,000	23,47,000	23,00,103
<i>Deduct—Portion of Land Revenue due to Irrigation transferred to "XXIX.—Irrigation—Major Works" (page 16)</i>		90,000	86,000	77,000	94,096
Net Land Revenue proper		21,20,000	22,51,000	22,70,000	22,06,007

(a) The estimates are received through the Revenue Commissioner.

DETAILED ACCOUNT NO. IA.—LAND REVENUE.—ORDINARY REVENUE.

	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
	Rs.	Rs.	Rs.	Rs.
Fixed Collections	18,52,710	18,97,800	18,88,468	18,64,357
Fluctuating Collections	1,68,322	2,69,300	2,94,220	2,71,740
For rounding	32		12	
Total	20,51,000	21,67,100	21,82,700	21,36,097

DETAILED ACCOUNT NO. IB.—LAND REVENUE.—MISCELLANEOUS.

<i>SPECIAL.</i>				
Revenue Record-room Receipts	3,300	3,400	3,400	3,194
Receipts from mines and quarries, etc.	160	100	180	102
Mutation Fees	80,534	82,000	83,322	83,358
Fines and Forfeitures of Revenue Department	4,050	4,600	3,700	5,052
Sale-proceeds of trees and grass	9,450	...	9,440	12,415
Tirni or Grazing Dues	78,710	78,400	78,210	69,721
Haqul Tahsil (Collection fees on assigned revenue collected through Tahsil Agency)	1,170	1,000	1,350	934
Canal Royalty rate	1,550	1,500	1,950	1,738
Revenue Talbana	1,320	1,100	1,770	1,355
Sale of old stores and materials	510	...	470	455
Receipts from Khewra and Zira Jungles	12,000	...	8,400	10,780
Sajji	250	...	150	108
Other Items	6,088	80,800	6,400	5,641
Rents of Lands leased for a single year or harvest	10,422	11,000	10,600	11,832
For rounding	324		158	
Total	1,54,200	1,63,900	1,59,500	1,56,735

II.—OPIUM. (a)

	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
<i>SPECIAL.</i> (Cost price of (Bengal) Opium sold in Excise Department (at Rs. 11 a Seer up to 1917-18 and at Rs. 13 a seer from 1918-19)	Rs. 79,000	Rs. 90,000	Rs. 64,000	Rs. 66,889

(a) The estimates are received through the Revenue Commissioner.

IV.—STAMPS. (b)

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
<i>SPECIAL.</i> Sale of General Stamps	IVA	Rs. 2,86,100	Rs. 2,71,000	Rs. 2,67,000	Rs. 2,72,312
Sale of Court-fee Stamps		4,74,600	4,45,300	4,66,600	4,43,382
Sale of Plain Paper to be used with Court-fee Stamps		9,000	9,000	9,000	9,345
Duty on Impressing Documents	IVB	600	600	700	622
Fines and Penalties		3,600	3,800	3,600	3,596
Miscellaneous		100	300	100	13
TOTAL		7,74,000	7,30,000	7,47,000	7,29,270

(b) The estimates are received through the Revenue Commissioner, except those for "Sale of Plain Paper to be used with Court-fee Stamps," which are received through the Judicial Commissioner.

DETAILED ACCOUNT NO. IVA.—STAMPS.—SALE OF GENERAL STAMPS.

	Rs.	Rs.	Rs.	Rs.
Civil Department share of sale-proceeds of unified Stamps	15,000	15,000	15,000	15,000
Bills of Exchange or Hoondies	4,540	4,000	5,000	5,172
Other General Stamps	2,67,000	2,52,000	2,47,000	2,52,140
For rounding	440			
Total	2,86,100	2,71,000	2,67,000	2,72,312

DETAILED ACCOUNT NO. IVB.—STAMPS.—DUTY ON IMPRESSING DOCUMENTS.

	30	80	100	41
Duty on embossing receipt cheque and other Stamps	45	40	25	87
Duty on documents voluntarily brought for adjudication (sec. 81, Act II of 1899)	450	380	425	388
Duty on unstamped or insufficiently stamped documents levied under chapter IV of Act II of 1899	200	150	150	156
Other Items	125			
For rounding	600	600	700	622
Total	600	600	700	622

V.—EXCISE. (c)

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
<i>SPECIAL.</i> License and Distillery Fees and Duties for the Sale of Liquors and Drugs	VA	Rs. 6,74,900	Rs. 4,07,000	Rs. 3,63,300	Rs. 3,32,395
Gain on Sale-proceeds of Excise Opium (d)		1,18,000	1,32,500	1,06,000	98,823
Fines, Confiscations, and Miscellaneous		100	500	700	823
TOTAL		7,93,000	5,40,000	4,70,000	4,32,051

(c) The estimates are reviewed by the Revenue Commissioner.

(d) Difference between selling price and cost price (Rs. 11 a seer), the latter being credited to "II.—Opium."

DETAILED ACCOUNT NO. VA.—EXCISE.—LICENSE AND DISTILLERY FEES, ETC.

	70,000	98,000	35,800	82,108
Foreign Liquors	2,20,000	1,86,000	1,82,140	1,10,111
Country Spirits	1,80,000	1,05,000	80,500	75,840
Opium and its preparations	2,04,900	1,80,000	1,14,800	1,14,541
Other Drugs—Ganja, Bhang, Charas, etc.			11	
For rounding				
Total	6,74,900	4,07,000	3,63,300	3,32,395

VI.—PROVINCIAL RATES. (a)

	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
<i>SPECIAL.</i>	Rs.	Rs.	Rs.	Rs.
Rates and Cesses on Lands—				
Cess on Wards' Estates	1,000	1,000	1,000	1,424

(a) The estimates are received through the Revenue Commissioner.

VIII.—INCOME TAX. (b)

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
<i>IMPERIAL.</i>		Rs.	Rs.	Rs.	Rs.
Super-Tax		24,000	24,000	...	...
Income Tax (Public Works)		6,000	6,000	6,000	5,446
Total Imperial		30,000	30,000	6,000	5,446
<i>SPECIAL.</i>					
Income Tax	VIIIA	3,09,600	2,94,000	2,94,000	2,94,242
TOTAL		3,39,000	3,24,000	3,00,000	2,99,688

(b) The estimates are reviewed by the Revenue Commissioner.

DETAILED ACCOUNT No. VIIIA.—INCOME TAX.—INCOME TAX.

<i>Salaries.</i>					
(1) Paid by Government		97,000	97,000	95,000	98,617
(2) Paid by Local authorities		1,180	...	...	...
(3) Paid by companies, other public bodies and associations		1,200	...	...	...
(4) Paid by private employers under an agreement with the Collector.		40	...	...	...
<i>Interest on securities.</i>					
(5) On securities of the Government of India		2,000	2,000	1,000	1,678
(6) On debentures and other securities of a local authority or company . . . . .		...	
(7) Income derived from house property		7,500			
(8) Income derived from business		75,200			
(9) Professional earnings		2,100			
<i>Income derived from other sources.</i>					
(10) Salaries not included in items 1 to 4		1,600			
(11) Other sources		87,483			
Total		2,75,258			
(12) Excess collections and advance payments		2,000	1,95,000	1,97,900	1,98,948
<i>Arrears.</i>					
(13) Collections under section 25 . . . . .		...	
(14) Other arrears of previous years		31,667			
<i>Penalties.</i>					
(15) Penal assessments under section 24 (only amount collected as penalty to be shown) . . . . .		...	
(16) Penal recoveries under section 26 (1) (only amount recovered as penalty to be shown) . . . . .		...	
(17) Other penalties and fines . . . . .		...	
(18) Miscellaneous receipts		80	...	100	...
Total		3,09,600	2,94,000	2,94,000	2,94,242

IX.—FOREST. (a)

<i>SPECIAL.</i>	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
I.—Timber and other Produce removed from the Forests by the Government Agency	IXA	Rs. 2,62,200	Rs. 1,06,000	Rs. 83,000	Rs. 38,209
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers	IXB	1,68,900	2,82,600	2,80,800	2,85,611
III.—Drift and waif wood and confiscated Forest Produce		500	1,000	500	2,225
IV.—Revenue from Forests not managed by Government		1,600	3,200	1,600	810
V.—Miscellaneous	IXC	5,800	7,200	9,100	10,856
TOTAL		4,39,000	4,00,000	3,75,000	3,37,711

(a) The estimates are received through the Revenue Commissioner.

DETAILED ACCOUNT NO. IXA.—FOREST.—TIMBER, ETC., REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY.

	Rs.	Rs.	Rs.	Rs.
a. Timber	1,90,700	57,000	55,000	4,792
b. Firewood and Charcoal	62,500	49,000	28,000	33,391
c. Grass and other minor produce	9,000	...	...	26
Total	2,62,200	1,06,000	83,000	38,209

DETAILED ACCOUNT NO. IXB.—FOREST.—TIMBER, ETC., REMOVED FROM THE FORESTS BY CONSUMERS, ETC.

a. Timber	1,68,900	2,65,100	2,58,800	2,80,817
b. Firewood and Charcoal	5,800	11,600	9,500	13,256
c. Grazing and Fodder Grass	3,600	3,600	12,800	11,726
d. Other minor produce	2,600	2,800	200	312
Total	1,68,900	2,82,600	2,80,800	2,85,611

DETAILED ACCOUNT NO. IXC.—FOREST.—MISCELLANEOUS.

a. Fines and Forfeitures	1,500	2,000	3,000	1,985
b. Refunds	...	...	...	...
c. Other sources	4,300	5,200	6,100	3,853
Total	5,800	7,200	9,100	10,856

X.—REGISTRATION. (a)

SPECIAL.	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
Fees for Registering documents	XA	40,800	40,800	37,100	41,046
Fees for copies of Registered Documents		8,400	8,400	8,100	8,572
Miscellaneous		5,800	5,800	4,500	5,641
TOTAL		55,000	55,000	50,000	55,259

(a) The estimates are reviewed by the Revenue Commissioner.

DETAILED ACCOUNT No XA.—REGISTRATION—MISCELLANEOUS

Fees for searching records	800	800	520	780
Miscellaneous	5,000	5,000	3,980	4,861
Total	5,800	5,800	4,500	5,641

XII.—INTEREST. (b)

IMPERIAL.	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
Interest on Imperial Loans and Advances	XIIA	36,000	38,000	47,000	29,740

(b) The estimates are received through the Revenue Commissioner.

DETAILED ACCOUNT No XIIA —INTEREST—INTEREST ON IMPERIAL LOANS AND ADVANCES

Interest on Loans to Municipal and other Public Corporations . . . . .				...	69
Interest on Regimental and other Loans					2
Interest on Advances to Cultivators		24,500	26,000	35,000	29,669
Interest on Advances, Land Holders, etc		11,500	12,000	12,000	...
Total		36,000	38,000	47,000	29,740

XVIA.—LAW AND JUSTICE—COURTS OF LAW. (c)

SPECIAL	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
Sale-proceeds of Unclaimed and Escheated Property	XVIAa	1,500	1,300	1,700	3,117
Court-fees realised in Cash		2,600	1,300	2,300	2,132
General Fees, Fines and Forfeitures		2,05,000	2,13,000	2,14,000	2,13,697
Miscellaneous Fees and Fines		11,800	13,200	9,900	12,786
Miscellaneous		100	200	100	106
TOTAL		2,21,000	2,29,000	2,28,000	2,31,838

(c) The estimates are reviewed by the Revenue and Judicial Commissioners.

DETAILED ACCOUNT No. XVIAa.—LAW AND JUSTICE—COURTS OF LAW—GENERAL FEES, FINES AND FORFEITURES.

	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
	Rs.	Rs.	Rs.	Rs.
Magisterial fines	1,40,000	1,45,000	1,32,000	1,35,510
Other Items	65,000	68,000	82,000	78,187
Total	2,05,000	2,13,000	2,14,000	2,13,697

DETAILED ACCOUNT No. XVIAb.—LAW AND JUSTICE.—COURTS OF LAW.—MISCELLANEOUS FEES AND FINES

Record office receipts (District Courts)	5,100	4,800	4,100	}	6,655
Judicial Record-room receipts (Divisional and Small Cause Courts)	900	1,400	1,800		
Commission on sale-proceeds of attached properties	5,500	6,400	8,900		
Other Items	800	800	800		
Total	11,800	13,200	9,900		12,786

XVIB.—LAW AND JUSTICE—JAILS. (a)

SPECIAL.	Detailed Account No	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
Jails	XVIBa	5,600	6,000	6,400	7,431
Jail Manufactures	XVIBb	28,400	40,000	32,600	32,476
Total .		34,000	46,000	39,000	39,910

(a) The estimates are received through the Chief Medical Officer.

DETAILED ACCOUNT No XVIBa —LAW AND JUSTICE—JAILS—JAILS.

Hire of Convicts	800	800	400	521
Miscellaneous	5,800	5,700	6,000	6,912
Sale of old Stores and Materials . . . . .	...	...	...	1
Total .	5,600	6,000	6,400	7,434

DETAILED ACCOUNT No. XVIBb —LAW AND JUSTICE—JAILS.—JAIL MANUFACTURES.

Proceeds of Articles manufactured at Jails	21,000	34,000	28,000	24,123
Miscellaneous	1,400	6,000	4,600	8,348
Total .	28,400	40,000	32,600	32,476

XVII.—POLICE. (b)

SPECIAL.	Detailed Account No	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
Police supplied to Public Departments, Private Companies and Persons	XVIIA	34,000	38,900	22,700	27,439
Fees, Fines and Forfeitures	XVIIIB	7,400	2,500	7,000	11,622
Miscellaneous		2,600	2,600	2,300	3,873
TOTAL .		44,000	44,000	32,000	42,934

(b) The estimates are received through the Revenue Commissioner and the Inspector General of Police.

DETAILED ACCOUNT No. XVIIA.—POLICE.—POLICE SUPPLIED TO PUBLIC DEPARTMENTS, ETC.

Police supplied to Public Departments and Private Persons	200	100	200	1,700
Recoveries on account of Punitive Police	33,800	38,800	22,500	25,640
Total .	34,000	38,900	22,700	27,139

DETAILED ACCOUNT No. XVIIIB.—POLICE.—FEES, FINES AND FORFEITURES.

Fees, Fines and Forfeitures	2,200	1,400	2,000	1,738
Fines on stray Cattle	5,000	1,000	4,800	9,609
Sale of unclaimed stray Cattle	100	100	100	380
Miscellaneous				
Total .	7,400	2,500	7,000	11,622

XIX.—EDUCATION. (a)					
	Budget Estimate, 1919-20	Revised Estimate, 1918-19.	Budget Estimate, 1918-19	Accounts, 1917-18.	
<i>SPECIAL.</i>	Rs.	Rs.	Rs.	Rs.	
Fees, Schools, General—	23,200	22,600	24,500	24,115	
Secondary Schools	3,200	...	...	4
Fees schools special	8,600	400	500	238	
Miscellaneous					
Total	35,000	23,000	25,000	24,357	
(a) The estimates are reviewed by the Director of Public Instruction.					
XXA.—MEDICAL. (b)					
	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.	
<i>SPECIAL.</i>	Rs.	Rs.	Rs.	Rs.	
Lunatic Asylum receipts	...	...	...	49
Miscellaneous	1,000	1,000	1,000	846	
Total	1,000	1,000	1,000	895	
1. (b) The estimates are received through the Chief Medical Officer.					
XXIA.—AGRICULTURE.					
	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
<i>SPECIAL.</i>		Rs.	Rs.	Rs.	Rs.
Agricultural Receipts	XXIAa	11,000	10,900	11,000	2,042
Veterinary do.		...	100
Total		11,000	11,000	11,000	8,042
DETAILED ACCOUNT NO. XXIAa—AGRICULTURE—AGRICULTURAL RECEIPTS.					
		Budget Estimate, 1919-20.	Revised Estimate, 1918 19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
Agricultural Receipts		Rs. 10,500	Rs. 10,400	Rs. 10,500	Rs. 7,000
Botanical and other Public Garden Receipts		500	500	500	1,042
Total		11,000	10,900	11,000	8,042
XXIB.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS.					
		Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
<i>SPECIAL.</i>		Rs.	Rs.	Rs.	Rs.
Emigration fees					5
Miscellaneous					150
Total		155

XXII.—RECEIPTS IN AID OF SUPERRANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES. (a)

	Detailed Account No	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
<i>SPECIAL.</i>		Rs.	Rs.	Rs.	Rs.
Subscriptions under the Indian Civil Service Family Pension Regulations	XXIIA	17,400	17,400	17,400	17,387
Contributions for Pensions and Gratuities		8,400	8,400	10,600	8,784
Subscriptions to the Military orphan funds		200	200	...	11
TOTAL		26,000	26,000	28,000	26,182

(a) The estimates are prepared by the Accountant General.

DETAILED ACCOUNT NO XXIIA.—SUPERANNUATION, ETC.—SUBSCRIPTIONS UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION REGULATIONS.

Bachelors' subscriptions	3,200	3,500	3,200	3,984
Subscriptions and Donations for wives	12,200	12,000	12,200	11,597
Ditto ditto for sons	500	500	600	618
Ditto ditto for daughters	1,500	1,400	1,500	1,293
Total	17,400	17,400	17,400	17,387

XXIII.—STATIONERY AND PRINTING. (b)

	Detailed Account No	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
<i>SPECIAL.</i>		Rs.	Rs.	Rs.	Rs.
Sale of Gazettes and other publications	XXIIIA	100	...	100	1
Other Press Receipts		12,900	13,000	28,900	13,881
TOTAL		13,000	13,000	29,000	13,882

(b) The estimates are received through the Revenue Commissioner.

DETAILED ACCOUNT NO. XXIIIA.—STATIONERY AND PRINTING.—OTHER PRESS RECEIPTS.

	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
	Rs.	Rs.	Rs.	Rs.
Work done for private bodies	400	...	500	7,425
Cost of printing work executed for Public Departments by Jail Presses	12,300	12,500	28,200	21,042
Cost of printing work executed for Civil Secretariats . . . . .	...	200	...	150
Sale-proceeds of Service Books	100	100	100	114
Miscellaneous Advertisement	80	...	40	...
Sale-proceeds of waste paper and other unserviceable materials . . . . .	...	...	20	...
Miscellaneous	70	200	40	...
Total	12,900	13,000	28,900	13,881

NORTH-WEST FRONTIER PROVINCE—REVENUE AND RECEIPTS.

XXV.—MISCELLANEOUS.

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
<i>SPECIAL.</i>		Rs.	Rs.	Rs.	Rs.
Premium on Bills		900	800	1,200	79 7
Unclaimed Deposits		9,500	9,500	12,100	10,308
Sale of old Stores and Materials		500	700	500	539
Sale of lands and houses . . . . .		...	100	...	36
Fees for Government Audits		800	800	1,200	470
Miscellaneous Fees, Fines, and Forfeitures	XXVA	2,600	2,700	2,200	2,585
Percentage chargeable on European Stores, etc. . . . .		...	...	100	14
Percentage on Capital cost of furniture supplied to high Officers		2,900	2,900	2,900	2,900
Unclaimed bills of exchange of more than three years' standing . . . . .		...	...	...	34
Rents		100	100	...	45
Miscellaneous	XXVB	1,33,700	1,17,400	1,33,800	1,42,728
TOTAL		1,51,000	1,35,000	1,54,000	1,20,456

DETAILED ACCOUNT NO. XXVA.—MISCELLANEOUS.—MISCELLANEOUS FEES AND FINES, ETC.

Fees for Registry of Passports . . . . .	...	...	...	9
Marriage and burial fees . . . . .	...	...	...	17
Fees and Subscriptions from petition-writers and traders in Cutchery compound	2,350	2,600	1,900	2,476
Other items	200	100	300	82
Fees for registration of copy rights, etc. . . . .	...	...	...	1
For rounding	50			
Total	2,600	2,700	2,200	2,585

DETAILED ACCOUNT NO. XXVB.—MISCELLANEOUS.—MISCELLANEOUS.

Copying Agency Account	23,615	16,100	23,700	17,432
Toll Fees on the Khyber Road	1,10,000	1,01,000	1,10,000	1,25,219
Other items	100	800	100	77
For rounding	15			
Total	1,33,700	1,17,400	1,33,800	1,42,728

XXIX.—MAJOR IRRIGATION WORKS. (a)

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
Direct Receipts In charge of P. W. Officers		Rs.	Rs.	Rs.	Rs.
Upper Swat River Canal		5,27,000	4,50,000	4,92,000	3,70,084
Lower Swat River Canal		8,12,000	6,42,000	6,00,000	5,89,259
Other Canals			2,39,000	2,42,000	2,13,920
		13,39,000	13,31,000	13,34,000	11,73,263
Imperial		9,33,000	8,90,000	9,13,000	7,78,912
Special		4,06,000	4,41,000	4,21,000	3,94,351
Portion of Land Revenue due to Irrigation (transferred from 1 Land Revenue, Page 6)		90,000	86,000	77,000	94,096
Imperial		15,000	15,000	3,000	...
Special		75,000	71,000	74,000	94,096
TOTAL		14,29,000	14,17,000	14,11,000	12,67,359

(a) For details see Public Works Department Final Issues Budget for 1919-20.

XXXI.—CIVIL WORKS.

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
SPECIAL.		Rs.	Rs.	Rs.	Rs.
In charge of Civil Officers	XXXIA	1,32,000	1,32,000	1,30,000	1,29,842
In charge of P. W. Officers (b)		41,000	41,000	44,000	45,065
TOTAL		1,73,000	1,73,000	1,74,000	1,74,907

(b) For details see Military Works Estimate for 1919-20.

DETAILED ACCOUNT NO. XXXIA.—CIVIL WORKS.—IN CHARGE OF CIVIL OFFICERS.

Ferry Receipts	1,21,100	1,20,900	1,21,200	1,20,208
Fees on Masonry Graves	100	40	...	18
Sale of Stores and Materials . . . . .	...	...	100	310
Staging Bungalow Fees	9,700	9,700	7,600	8,588
Encamping Grounds	500	300	500	344
Miscellaneous	600	1,000	600	418
Total	1,32,000	1,32,000	1,30,000	1,29,842

CIVIL BUDGET ESTIMATE
OF
EXPENDITURE

FOR THE YEAR
1919-20.

1.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1919-20	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
	Rs.	Rs.	Rs.	Rs.
Land Revenue	2,700	2,500	5,000	3,382
Stamps	10,200	12,400	11,200	12,857
Excise	2,000	1,800	1,100	688
Income tax (other Refunds)	4,000	4,000	3,200	4,106
Forest	5,000	3,400	5,000	2,223
Registration	100	100	100	20
Provincial Rates . . . . .	...	...	...	77
For rounding			400	
TOTAL	24,000	24,000	26,000	23,353
Imperial	12,000	12,000	13,000	11,676
Special	12,000	12,000	13,000	11,677

2.—ASSIGNMENTS AND COMPENSATIONS.

	Detailed Account No.	Budget Estimate, 1919-20	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
Pensions in lieu of Resumed Lands	2A	19,600	19,100	17,600	17,594
Customs compensation		300	600	300	...
Miscellaneous Compensations— Not exceeding Rs. 5,000 per annum		100	300	100	74
TOTAL		20,000	20,000	18,000	17,668
Imperial		10,000	10,000	9,000	8,834
Special		10,000	10,000	9,000	8,834

DETAILED ACCOUNT No. 2A.—ASSIGNMENTS AND COMPENSATIONS.—PENSIONS IN LIEU OF RESUMED LANDS

	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
	Rs.	Rs.	Rs.	Rs.
Exceeding Rs. 5,000 per annum	6,000	6,000	6,000	6,000
Not exceeding Rs. 5,000 per annum	13,600	13,100	11,600	11,594
Total	19,600	19,100	17,600	17,594

3.—LAND REVENUE.

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
Charges of District Administration	3A	5,26,000	4,94,000	5,25,500	4,83,936
Survey and Settlement	3B	15,000	9,000	10,500	—153
Land Records	3C	1,80,000	1,71,000	1,79,000	1,73,446
Allowances to District and Village Officers:					
Allowance to Frontier Chiefs		12,000	10,000	12,000	9,849
TOTAL		7,33,000	6,84,000	7,27,000	6,66,878
Imperial		4,24,000	4,01,000	4,26,000	3,90,978
Special		3,09,000	2,83,000	3,01,000	2,75,900

DETAILED ACCOUNT NO. 3A.—LAND REVENUE.—CHARGES OF DISTRICT ADMINISTRATION (a)

SUMMARY.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19		Budget Estimate, 1918-19		Accounts, 1917-18	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
General Establishment			3,21,080		3,15,000		3,30,824		3,09,316	
Sub-Divisional Establishments			1,73,751		1,69,200		1,69,905		1,53,806	
Record-room (or Copy-making) Establishment			5,582		4,900		5,332		5,502	
Forest reserves and Grazing lands.			20,018		15 000		19,610		15,296	
Ward's Estates			6,000		...		...		216
Lump provision for revision of Clerical Establishment			411				231			
For rounding										
Total				5,26,040		4,91,000		5,25,501		4,83,986

Salaries—	Numbers		DETAILS							
	1918-19	1919-20	General Establishment.							
			Deputy Commissioners—							
	5	5	(2,100)*, (2,150)*, (2,050)*, (1,800)*, (1,750)	1,17,768		1,16,200		1,12,586		1,09,335
	10	8	Assistant Commissioners—							
			2 (1,950), 2 (1,150), 2 (1,250)*, 1 (1,050)*, 1 (850)*	1,10,688		1,20,000		1,35,240		1,20,822
	4	5	Extra Assistant Commissioners—							
			2nd grade (700)	42,000	}			33,600	}	
	1		3rd „ (600)				7,200			
	1	1	4th „ (500)	6,000			6,000			
	4	5	5th „ (400)	24,000			19,200			
	6	5	6th „ (300)	18,000			21,600			
	2	2	7th „ (250)	6,000			6,000			
	9	8	Pushtn & Baluchi Allee 4 (100), 4 (100)*	9,408		11,600		10,608		12,563
			Duty allowance to District Judges and judi- cial Extra Assistant Commissioners 4 (100), 3 (50)	6,600		...		6,600		...
			Sub-divisional Allowances of Assistant and Extra Assistant Commissioners	5,400		6,600		4,728		6,080
			Lump provisions for stipends to be paid to Extra Assistant Commissioners candidates.	...				2,900		
			Local allowances	1,152		...		1,152		...
			Total	3,47,016		3,68,400		3,67,864		3,71,014
			Deduct—Molety transferred to "19A.—Law and Justice, Courts of Law, Criminal Courts" (page 29)	1,73,508		1,84,200		1,83,682		1,85,507
			Total Salaries Land Revenue share		1,73,508		1,84,200		1,83,682	1,85,507

Establishment—			English Office.							
	2	2	Head Clerks (200)	4,800	}			4,800	}	
	3	3	„ Clerks (100 to 200)	6,300			6,300			
	6	6	Clerks (100 to 200)	7,800			7,800			
	18	14	„ (50 to 100)	11,112			10,020			
	38	42	„ 5 (50), 1 (50) for 6 months 1 (45), 2 (85), 16 (80), 5 (25), 1 (20), 1 (39), 1 (10), 9 (40).	17,088			15,800			
			Carried over	47,100	1,73,508	65,000	1,84,200	44,220	1,83,682	65,172	1,85,507

(a) The estimates are received through the Revenue Commissioners, and the contingent expenses are controlled by him.

DETAILED ACCOUNT NO 3A.—LAND REVENUE.—CHARGES OF DISTRICT ADMINISTRATION—*contd.*

			Budget Estimate, 1919-20.		Revised Estimate, 1918-19		Budget Estimate, 1918-19.		Accounts, 1917-18.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Numbers.										
1918-19										
1919-20										
Brought forward			47,100	1,73,508	65,000	1,54,200	44,220	1,88,682	65,172	1,85,507
Vernacular Office.										
Establishment— contd	5	5	Superintendents, 1 (175), 4 (125)	8,100	}	...	}	8,100	}	...
	27	27	Record-keepers, 1 (80), 2 (50), 2 (55), 5 (30), 6 (25), 4 (20), 2 (15), 5 (10)	9,000				9,000		
	5	6	Sheriffs 4 (26-10-8), 1 (86-10-8), 1 (6-10-8)	1,800				1,708		
	14	14	Moharrirs, 3 (25), 5 (15), 1 (12), 3 (10), 2 (20)	2,784				2,784		
	125	130	Servants, 2 (25), 5 (12), 9 (10), 20 (9), 90 (8), 3 (7), 1 (10)	13,524	13,000	13,008	12,628			
	Temporary Establishment		2,040	2,000	720	107				
	Total		81,348	80,000	79,540	77,905				
	Deduct—Moisty transferred to 19A.—Law and Justice, Court. of Law, Criminal Courts" (page 29)			42,174	40,000	39,770	38,952			
	Land Revenue share			42,171	40,000	39,770	38,953			
	Revenue Estab't., Vernacular.									
11	12	Accountants, 1 (70), 1 (75), 2 (50), 1 (25), 5 (20), 1 (15), 1 (40)	5,100	}	16,000	}	4,500	}	14,913	
18	9	Writers, 3 (25), 3 (20), 1 (15), 2 (13)	2,112				4,680			
13	14	Treasurers and their subordinates, 1 (150), 4 (50), 3 (15), 3 (12), 2 (30), 1 (20)	6,132				5,736			
2	10	Temporary Establishment Other clerks, 1 (30), 2 (25), 6 (20), 1 (15)	...				...			30
3	4	Servants, 3 (25), 1 (10)	1,020		300	900	221			
Lump provision for revision of Revenue establishment			2,000			2,000				
			18,944	16,300	18,356	15,164				
Total Establishment				61,118		56,300		58,126		54,117
Travelling allowances			32,928		30,000		40,000		31,740	
Compensation for dearness of food			4,120		3,000		5,000		2,780	
			37,048		33,000		45,000		34,520	
Deduct—Moisty transferred to 19 A.—Law and Justice, Criminal Courts (page 29)			15,521		16,500		22,500		17,360	
Land revenue share			18,522		16,500		22,500		17,200	
Allowances purely revenue—										
Travelling allowances			100		100		387		27	
Compensation for dearness of food			1,185		500		758		352	
Total allowances				10,807		17,100		28,645		17,689
Total carried over				2,54,438		2,57,600		2,65,458		2,57,268

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—CHARGES OF DISTRICT ADMINISTRATION—*contd.*

		Budget Estimate, 1919-20		Revised Estimate 1918-19.		Budget Estimate 1918-19		Accounts, 1917-18.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
General Establishment—<i>contd.</i>									
Brought forward			2,51,133		2,57,600		2,65,453		2,57,263
Contingencies—	Contract Contingencies	9,354		12,600		7,014		11,486	
	Charges for conducting Government suits	435		...		411		275	
	Rents, Rates, and Taxes	452		600		452		611	
	Service Postage and Telegram Charges	28,400		22,600		26,650		21,418	
	Purchase of Furniture	3,750		5,100		5,300		2,608	
	Subscription to Periodicals	2,799		500		1,709		414	
	Cost of Books, etc.	7,125		5,800		7,250		5,300	
	Tour Charges	602		850		1,027		840	
	Liveries to Peons	500		100		500		50	
	Scales and Weights	1,000		500		1,000		...	
	Telephone Charges	8,595		6,500		8,125		5,648	
	Other Items	...		...		...		1,277	
	Purchase of Furniture in newly created Offices	1,523		1,200		1,505		1,040	
	Pay of Menials	500		950		500		991	
	Petty Construction and Repairs	1,592		100		2,998		102	
	Purchase of tents								
			68,627		57,400		65,371		52,058
	Total General Establishment		3,21,060		3,15,000		3,30,824		3,09,316
Salaries—	Number. 1918-19. 1919-20.		Sub-Divisional Establish- ment. (a)						
	3	3	Tahsildars, 1st grade (250)	9,000	} 50,900	9,000	}	50,101	
	10	10	" 2nd " (200)	24,000		24,000			
	10	10	" 3rd " (175)	21,000		21,000			
	3	3	Extra Tahsildars (175) for 4 months	2,100	...	2,100			
			Lump provision for 3 extra Tahsildars for Gindawli work at Derai						
			Ismail Khan	1,500		1,500			
	28	28	Naib Tahsildars, 8 (100), 8 (85), 12 (70)	27,840	33,000	27,840		29,326	
			Lump provision for one extra Naib Tahsildar for military manœuvres	490		490			
			Extra Naib Tahsildars for Mutation Work and other special work	2,000	...	2,000		1,376	
	15	15	Revenue Accountants (20)	3,600	37,930	3,600	87,930		80,808
	15	14	Treasury Accountants, 1 (80), 11 (20) and 1 (80) and (15) for 6 months	3,270	...	3,750		14,687	
	11	11	Cashiers (20)	2,640	12,000	2,640			
Establishment—	4	4	Moharrirs 3 (20) and 1 (40)	1,200		980			
	366	365	Servants, 4 (12), 11 (10), 802 (8), 40 (9), 1 (33) and 7 (8) for 7 months	55,996	81,500	35,612		30,881	
				46,706	46,500	46,502		45,543	
			Travelling Allowance of Tahsildars and Naib Tahsildars and their Establishment	29,726	28,500	28,192		22,501	
			Compensation for Dearness of Food	8,568	4,600	8,458		4,087	
Allowances—			Rents, Rates and Taxes	...	...	...		303	
			Telephone charges	...	...	...		20	
				88,292	28,000	31,650		26,018	
Establishment, etc.—			Process-serving Establishment and Contingencies	729	700	729		313	
			Compensation for Dearness of Food	94	100	94		29	
				823	800	823		342	
			Total Sub-Divisional Establishments	1,73,751	1,59,300	1,69,965		1,53,606	
Establishment, etc.—			Record-room (or Copy making) Establishment.						
			Temporary Establishment	4,560	4,200	4,560		5,048	
			Compensation for Dearness of Food	423	200	422		297	
			Articles for use in Record-rooms	600	...	350		60	
			Miscellaneous	...	400	...		97	
			Total Record-room Establishment	5,582	4,800	5,332		5,502	

(a) Tahsildars, Naib Tahsildars, and other Tahsil Officials are entitled to free quarters.

DETAILED ACCOUNT No 3A.—LAND REVENUE—CHARGES OF DISTRICT ADMINISTRATION—*concl'd.*

	Numbers			Budget Estimate, 1919-20		Revised Estimate, 1918-19		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment, etc.—</i>	2	2	Naib Tahsildars (100), (85)	2,220				2,040			
	3	3	Superintendent and Deputy Superintendents (50), (20), (18)	1,056				1,056			
	2	2	Daroghas, (40), (20)	720				720			
	14	14	Mohais, 1 (15), 2 (10), 11 (12).			9,800				9,416	
			Local Allowance (8)	2,040				2,040			
	47	47	Servants, 1 (12), 40 (8), 4 (9), 2 (8) for 6 months	4,536				4,536			
			Tirmi Establishment (Temporary)	803				809			
			Travelling Allowance	1,000		850		1,000		729	
			Compensation for Deanness of Food	1,298		550		1,298		653	
			Contingencies	5,996		3,610		5,996		4,388	
			Pay of Menials	...		200		...		110	
			Lump Provision for one extra Naib Tahsildar for Tirmi work in Dehra Ismail Khan District	408				175			
			Total Forest Reserves, etc.		20,018		15,000		19,610		15,296

DETAILED ACCOUNT No 3B.—LAND REVENUE.—SURVEY AND SETTLEMENT.

<i>Establishment—</i>	Survey and Settlement:— (other Head quarters Establishment.)		Office Establishment	..		280		...		—317	
<i>Establishment—</i>	Survey and Settlement Parties.		Field Establishment (Subsistence Allowance)	6,000		290		2,500		164	
<i>Allowances—</i>			Peons	...		100		...		.
<i>Allowances—</i>			Travelling Allowance			10		...		.
<i>Allowances—</i>			Compensation for deanness of food			40		...		..
	Total				6,000		700		2,500		—153
<i>Establishment, etc.—</i>			Lump provision for the establishment required to recommence the rectangular survey for rounding		8,926		8,500		8,000		...
					74						
	Total				15,000		9,000		10,500		—153

DETAILED ACCOUNT No. 3C.—LAND REVENUE.—LAND RECORDS.

SUMMARY.											
District Charges—											
KANUNGO ESTABLISHMENT				47,187		42,500		46,961		46,656	
PATWARIS ESTABLISHMENT				1,38,000		1,28,500		1,37,039		1,26,790	
				1,85,187				1,84,000			
For rounding				187							
PROBABLE SAVINGS				5,000				5,000			
Total					1,80,000		1,71,000		1,79,000		1,78,448
DETAILS											
District Charges.											
KANUNGO ESTABLISHMENT.											
<i>Establishment, etc.—</i>	30	30	District and Office Kanungos, 2(80), 1(76), 1(64), 1(68), 21(40), 2(30), 2(25)	15,816		15,800		15,824		15,661	
	67	67	Field Kanungos, 17 (30), 49 (25), 1 (10)	20,940		19,500		20,940		18,212	
			Field Allowances of ditto	4,920		4,500		4,920		3,924	
	5	5	Peons, 1 (9), 4 (8)	492		400		492		854	
			Temporary establishment	513				513		...	
			Travelling Allowance	1,370		900		1,370		962	
			Compensation for deanness of food	2,270		1,000		2,242		1,332	
			Cost of Stationery and Printing	396		200		390		1,495	
			Miscellaneous	40		...		40		...	
			Tour Charges	430		200		430		...	
			Contingencies	...		...		...		4,814	
			Pay of menials	...		...		...		2	
			Total Kanungo Establishment		47,187		42,500		46,961		46,656
PATWARIS ESTABLISHMENT											
	879	894	Construction and Repair of Patwarikhana	3,450		1,200		3,750		2,611	
			Patwaris, 230 (15), 45 (14), 1 (18), 302 (12), 275 (10), 11 (8), 30 (7) + 10 Allowances at Re. 1 p. m each	1,29,800		1,24,000		1,27,068		1,24,179	
			Travelling Allowance	200		100		200		...	
			Miscellaneous, including Stationery	5,050		8,200		5,915		...	
			For rounding					108			
			Total Patwaris Establishment		1,38,000		1,28,500		1,37,039		1,26,790

6.—STAMPS. (a).

	Detailed Account No	Budget Estimate, 1913-20.	Revised Estimate, 1915-19.	Budget Estimate, 1918-19	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
Superintendence	6A	7,100	4,900	6,900	5,146
Charges for the Sale of General Stamps		10,600	10,600	9,900	11,273
Charges on Sale of Court-Fees Stamps—					
Discount on Court-Fee Stamps		3,400	3,400	3,500	3,344
Discount on plain paper		1,100	800	1,200	955
Stamp paper supplied from Central Stores		7,800	7,300	7,500	5,704
TOTAL		30,000	27,000	29,000	26,422
Imperial		15,000	13,000	14,000	13,211
Special		15,000	14,000	15,000	13,211

DETAILED ACCOUNT NO. 6A.—STAMPS —SUPERINTENDENCE.

	Numbers			Budget Estimate, 1919-20		Revised Estimate, 1915-19		Budget Estimate, 1915-19.		Accounts, 1917-18.	
	1918-19. 2	1919-20 2		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—			Clerks (30), (20)		600		400		600		369
Allowances—			Compensation for dearness of food		72		30		72		27
Contingencies—			Service Postage and Telegram Charges	1,470		1,000		1,470		1,180	
			Carriage of Stamp Boxes	3,300		2,850		3,300		3,081	
			Purchase of Furniture	50		50		50			
			Office Expenses and Miscellaneous	1,200		570		1,200		489	
			Pay of menials		6,020		4,470		6,020		4,750
					6,692				6,692		
			For rounding		408				208		
			Total		7,100		4,900		6,900		5,146

7.—EXCISE. (a).

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
District Executive Establishment	7A	18,000	17,000	16,000	16,288
Imperial		9,000	9,000	8,000	8,149
Special		9,000	8,000	8,000	8,149

(a) The estimates are reviewed by the Revenue Commissioner, and the contingent expenditure is controlled by him, except the charge connected with the "Carriage of Plain Paper," which are countersigned by Divisional Judges.

DETAILED ACCOUNT No. 7A.—EXCISE.—DISTRICT EXECUTIVE ESTABLISHMENT.

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19	1919-20		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—	6	6	Inspectors and Sub-Inspectors, 2 (96), 1 (92), 2 (76), 1 (64)	6,000		6,000		5,856		5,543	
	5	5	Clerks (25)	1,500		2,900		1,500		2,838	
	14	14	Servants, 5 (9), 9 (8)	1,404		3,000		1,404		3,009	
	1	1	Superintendent (250)	3,000				3,000			
			Lump provision for the pay of Sub-Inspector candidate under training	400							
Allowances—					12,304		11,800		11,760		11,890
			Travelling Allowance	2,750		2,200		2,000		1,831	
Supplies and Services—			Compensation for dearness of food	371		250		200		235	
			Rewards		8,121		2,450		2,200		2,066
Contingencies—					1,000		550		1,000		710
			Service Postage and Telegram Charges	145		50		145		15	
			Other Charges	1,214		2,130		1,004		2,117	
			Pay of Menials	24		20		24		...	
					1,388		2,200		1,233		2,132
					17,808				16,193		
			For rounding		192				193		
			Total		18,000		17,000		16,000		16,298

10.—INCOME-TAX. (a)

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
Collection of Income-Tax	10A	Rs. 4,000	Rs. 1,000	Rs. 4,000	Rs. 987
Imperial		2,000	1,000	2,000	493
Special		2,000	..	2,000	494

DETAILED ACCOUNT No. 10A.—INCOME-TAX—Collection of Income-Tax.

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19	1919-20		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—	1	1	Clerk (25)	300		800		300		300	
			Temporary Establishment	788		600		688		601	
			Lump provision for revision of Establishment	3,000		..		3,000		..	
Allowances—					4,088		900		3,908		904
			Travelling Allowance	80		40		130		13	
Contingencies—			Compensation for dearness of food	128		50		108		37	
			Other Contingencies		200		90		238		80
					18		10		13		3
			For rounding		4,307				4,219		
					307				219		
			Total		4,000		1,000		4,000		987

11.—FOREST.

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
A.—Conservancy and Works	11A	Rs. 2,05,000	Rs. 1,74,800	Rs. 1,11,000	Rs. 82,751
B.—Establishments	11B	60,000	59,200	63,000	64,124
TOTAL		2,65,000	2,34,000	1,74,000	1,53,875
Imperial		1,33,000	1,17,000	87,000	76,938
Special		1,32,000	1,17,000	87,000	76,937

(a) The estimates are received through the Revenue Commissioner, and the contingent expenditure is controlled by him.

DETAILED ACCOUNT No 11A.—FOREST.—A.—CONSERVANCY AND WORKS.

SUMMARY	Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	Rs.	Rs.	Rs.	Ls.	Rs.	Rs.	Rs.	Ls.
I.—Timber and other produce removed from the forests by Government Agency	1,46,250		1,08,000		50,160		36,626	
II.—Timber and other produce removed from the forests by Consumers or Purchasers	2,100		1,800		1,780		1,408	
III.—Drift and Walf Wood and Confiscated Forest Produce	230		300		230		485	
V.—Rent of leased forests and payments to Shareholders in forests managed by Government	30,000		32,000		35,000		30,674	
VI.—Live stock Stores, Tools and Plant	4,400		8,200		2,250		4,705	
VII.—Communications and Buildings	10,210		19,900		14,900		11,927	
VIII.—Organisation improvement and extension of forests	9,500		5,000		4,880		2,315	
IX.—Miscellaneous	2,250		1,600		1,740		1,616	
TOTAL		2,05,000		1,74,800		1,11,000		89,751
DETAILS								
I.—Timber and other produce removed from the Forests by Government Agency—								
Timber	84,570		55,400		23,050		7,013	
Firewood and Charcoal	54,130		52,000		25,110		23,402	
Grass and other Minor Produce	7,250						206	
Total Timber, etc., by Government Agency		1,46,250		1,08,000		50,160		36,626
VII.—Communications and Buildings—								
Roads and Bridges	3,630		3,950		5,100		5,561	
Buildings	6,230		16,050		9,600		6,940	
Other Works	300		300		800		826	
Total Communications and Buildings		10,240		19,900		14,960		11,927
VIII.—Organisation improvement and extension of Forests—								
Demarcation	1,620		1,670		1,400		965	
Sowing and Planting	550		630		150		—5	
Protection from Fire	1,400		1,000		630		566	
Other Works	3,380		1,050		2,400		759	
Working plans	2,500						..	
Total Demarcation, etc.		9,500		5,000		4,680		2,815
IX.—Miscellaneous—								
Law Charges	250		150		200		86	
Grain Compensation Allowance			50					
Other Charges	2,080		1,400		1,510		1,530	
Total Miscellaneous		2,250		1,600		1,740		1,616

DETAILED ACCOUNT No 11B.—FOREST.—B.—ESTABLISHMENTS

	Numbers		Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—										
(b) Superior Officers—										
Deputy Conservator—	1	1	11,400				10,800			
Inspector (950)	2	1	2,240				5,640			
Extra do (270)				14,640		14,300	10,410			16,140
(c) Subordinate Forest and Depot Establishment—										
Forest Rangers, 1 (200), 2 (100), 2 (80)	6	5	6,720				7,140			
Deputy Rangers, 1 (40), 2 (35), 4 (20)	6	7	2,760				2,400			
Foresters, 6 (25), 3 (20), 1 (15)	11	10	2,700				2,880			
Forest Guards 28 (10), 42 (9), 56 (8)	126	126	13,272				13,272			
Temporary Establishment			192				200			
(d) Office Establishment—				25,644		25,200	26,192			27,101
Clerks, 1 (145), 2 (50), 1 (40), 1 (30), 1 (25)	6	6	1,090				4,320			
Peons, 2 (7), 2 (8)	4	4	360				360			
Temporary Establishment			884				1,300			
(e) Deputation and Special Allowances				5,324		5,100	6,010			5,977
(f) Grain Compensation Allowance.				700		700	800			755
Travelling Allowances—										
b Superior Officers			4,000		3,200		4,000		4,364	
c Subordinate Forest and Depot Establt.			4,000		4,500		4,000		1,127	
d. Office Establishment			150		400		450		487	
Contingencies—				8,450		8,100	8,450			9,276
a. Stationery			100		100		100		58	
b. Carriage of Tent and Records			1,100		1,100		1,100		1,181	
c. Rents, Rates and Taxes			1,000		1,000		1,000		1,023	
d. Official Postage			900		800		900		905	
f. Sundries			2,620		1,900		2,320		1,705	
				5,720		4,800	5,427			4,898
For rounding				60,178			63,342			
				478			312			
Total				60,000		50,200	68,000			41

12.—REGISTRATION. (a)					
	Detailed Account No.	Budget Estimate, 1919-20	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
District Charges	12A	14,000	14,000	13,000	13,077
Imperial		7,000	7,000	6,000	6,538
Special		7,000	7,000	7,000	6,538

(a) The estimates are received through the Revenue Commissioner, by whom the contingent expenditure is controlled.

DETAILED ACCOUNT No 12A.—REGISTRATION.—DISTRICT CHARGES

	Numbers			Budget Estimate, 1919-20		Revised Estimate, 1918-19		Budget Estimate, 1918-19		Accounts, 1917-18	
	1918-19	1919-20		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—	17	17	Clerks, 1 (35), 2 (30) 2 (25), 7 (20)								
	4	4	2 (15), 1 (10), 2 (5)	4,020		4,500		4,020		4,541	
			Servants, 1 (9), 3 (8)	396		100		396		107	
			Temporary Establishment				4,600		4,416		4,648
Allowances—			Commission to Sub-Registrars (b)	8,650	4,116	8,600		7,600		7,650	
			Travelling Allowance	70				90		2	
			Compensation for Dearness of Food	572		300		540		316	
Contingencies—					9,292		8,900		8,230		7,968
			Service Postage and Telegram Charges	10		20		20			
			Office Expenses and Miscellaneous	475		460		365		454	
			Pay of Menials							7	
					485		500		385		461
					14,193				19,081		
			For rounding		193				31		
			Total		14 000		14,000		13,000		13,077

(b) Certain percentages of the fees collected are allowed to Assistant and Extra Assistant Commissioners when not in charge of Treasuries and to Cantonment Magistrates

14.—INTEREST ON OTHER OBLIGATIONS.

	Budget Estimate, 1919-20.	Revised Estimate, 1918-19	Budget Estimate, 1918-19	Accounts, 1917-18.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL				
Cemetery Endowment Fund	206

18.—GENERAL ADMINISTRATION.

	Detailed Account No.	Budget Estimate, 1919-20	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
Salary of the Chief Commissioner (4,000) plus fixed travelling allowance at Rs. 250 per mensem		51,000	(a) 51,200	(a) 51,800	(a) 52,399
Sumptuary Allowance of ditto		6,000	6,000	6,000	6,000
Staff and Household of the Chief Commissioner	18A	23,400	26,700	22,700	22,487
Tour Expenses	18B	25,700	25,700	25,700	20,015
Civil Secretariat	18C	1,54,300	1,40,000	1,60,000	1,41,543
Military Secretariat	18D	24,200	26,800	52,500	23,333
Revenue (Financial) Commissioner	18E	97,400	95,800	96,300	94,705
TOTAL		3,82,000	3,72,000	4,15,000	3,65,432
Imperial		2,53,600	2,52,000	2,75,000	2,55,416
Special		1,24,000	1,20,000	1,40,000	1,10,016

(a) Includes Rs. 200, 800 and 1,399 on account of Exchange Compensation Allowance.

DETAILED ACCOUNT No 18A.—GENERAL ADMINISTRATION.—STAFF AND HOUSEHOLD OF THE CHIEF COMMISSIONER

	Numbers			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1919-19.	1919-20		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries —	1	1	Personal Assistant to Chief Commissioner 900)4	10,348		9,990		9,792		9,036	
	1	1	Pushtu Allowance	1,152		1,150		1,152		1,152	
	1	1	Indian Assistant (800)	8,600		8,610		8,600		8,600	
					15,120		14,740		14,544		13,788
Establishment—	2	2	Clerks	576		560		576		576	
			Servants (80), (18)	576	576	580	580	576	576	594	594
Allowances, etc —			Hill Journey Allowance	53		20		53		10	
			Furniture Allowance	3,590		2,560		3,590		2,576	
			Compensation for dearthness of food	72		50		72		47	
			Travelling Allowances	1,800		2,600		1,800		2,169	
					5,517		5,230		5,517		4,802
Contingencies—			Miscellaneous	2,150		6,150		2,150		2,998	
			Tour charges . . . . .	...		...		...		3	
			Hill journey charges . . . . .	...		...		...		257	
			Telephone charges . . . . .	...		...		...		...
					2,150		6,150		2,210		3,258
					23,363				22,547		
					87				147		
			For rounding								
			Total		23,400		20,700		22,700		22,437

DETAILED ACCOUNT No. 18B — GENERAL ADMINISTRATION.—TOUR EXPENSES

1 Maintenance and repairs of Camp equipment, etc.	3,000		2,000		3,000		2,068	
2 Cart and coolie hire during transfer between Government Houses . . . . .			..		2,000		137	
3 Railway fare and carriage of Household while in transit between Government Houses	2,000				3,200		160	
4 Motor car charges including purchase and insurance	3,200		2,400		..		2,100	
5 Railway freight on tents, heavy goods, horses, in connection with Chief Commissioner's tour			1,500				1,151	
6 Carriage of goods and cost of special trains for the conveyance of heavy goods and stables between Government Houses	15,600		3,500		15,000		2,971	
7 Special trains and haulage of alcon charges			16,000				9,638	
8 Cart and coolie hire on tour . . . . .			...				...
9 Saddl horses and carriages on tour . . . . .			...				130	
10 Payments and presents for services rendered on tour . . . . .			...				115	
11 Railway fares and carriages on household while on tour	2,190				2,490		...	
12 Miscellaneous	25,190				25,690		...	
	10				10			
For rounding								
Total			25,700		25,700		25,700	20,015

DETAILED ACCOUNT No 18C — GENERAL ADMINISTRATION — CIVIL SECRETARIAT

Salaries —	1	1	Secretary to Chief Commr. (3400)*	27,015		27,000		27,645		27,219	
	2	2	Assistant Secretaries to Chief Commissioner (1,200), (600)	22,200		20,400		22,200		32,156	
			Pushtu Allowance	1,200		1,150		1,200		1,321	
			Local Allowance	2,301		2,300		2,304		2,304	
					53,352		51,500		53,352		63,307
			English Office.								
Establishment—	1	1	Registrar (400—20—500) and Personal Allowance 100	7,200				7,200			
	2	2	Head Assistant Superintendent 1(250—20—750), 1 (175—15—250)	6,480				5,920			
	8	8	Clerks, Class IV (110—10—110)	13,680				18,008			
	3	3	Ditto (80—4—100)	3,024				2,880			
	5	5	Ditto VI (55—4—75)	4,260				4,500			
	10	10	Ditto VII (40—2—50)	5,568		49,400		5,520		41,785	
	7	7	Ditto VIII (30—1—35)	2,736				2,664			
	2	2	Clerks to Staff (200—10—250), (85—2—50)	3,480				3,324			
	48	48	Servants, 1 (27), 2 (15), 1 (11), 3 (12), 1(11), 5 (10), 29 (9) 1 (7)	5,280				5,280			
			1 Allowance at 4	1,020				2,808		1,000	
			Temporary Establishment	10,000		1,000		10,000		...	
			For revision of Establishment								
					62,728		50,400		63,804		45,795
Allowances—			Travelling Allowance	5,000		8,000		10,000		2,679	
			Hill Journey Allowances	3,000		4,500		8,000		3,922	
			Compensation for Dearness of Food	981		700		918		709	
					8,984		8,200		18,948		7,310
Contingencies—			Rents, Rates, and Taxes	1,500		500		1,500		608	
			Service Postage and Telegram Charges	11,110		10,000		13,100		8,402	
			Purchase of Books and Periodicals	6,050		6,500		6,050		6,517	
			Hill Journey Charges	800		900		800		768	
			Miscellaneous	8,010		11,400		7,824		8,461	
			Pay of Menials . . . . .	...		300		854		299	
					29,460		29,900		29,628		26,013
					1,51,624				1,60,232		
					22				232		
			For rounding								
			Total		1,51,800		1,40,000		1,60,000		1,31,513

DETAILED ACCOUNT No. 18D.—GENERAL ADMINISTRATION.—MILITARY SECRETARIAT.											
Salaries, etc —	Months			Budget Estimate, 1919-20		Revised Estimate, 1918-19		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19	1919-20		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	1	1									
	1	1	Inspecting Officer.					21,000			
	1	1	Military Secretary (1,900)	21,600		21,600		21,600		23,052	
			Officer on special duty							257	
	2	2	Clerks, (125), (50)	2,100		2,330		2,040		1,125	
			Servants	504		370		1,080		212	
			Pushbo allowance . . . . .	...		...		...		19	
			Exchange compensation allowance . . . . .	...		...		...		16	
			Travelling Allowance . . . . .	...		1,600		3,700		3,325	
			Gain Compensation Allowance . . . . .	...		80		90		87	
			Hill Journey Allowance . . . . .	...		200		...		240	
			Miscellaneous . . . . .	...		100		2,400		...	
			For rounding	24,304				52,510			
			Total		21,200		26,600		52,500		28,338

DETAILED ACCOUNT No. 18E.—GENERAL ADMINISTRATION.—REVENUE COMMISSIONER. (a)											
Salaries, etc —	1	1	Revenue Commissioner (2,750)	33,000		33,000		33,000		33,000	
	1	1	Personal Assistant to Revenue Commissioner (250)	3,000		3,000		3,000		3,004	
	1	—	Exchange Compensation Allowance . . . . .	...	36,000	289	36,289	758	36,758	1,398	37,452
Establishment—	1	1	English Office.								
			Superintendent (230—20—350)	1,200				4,200			
	6	6	Clerks, 3 (110—8—150, 3 (80—6—110)+2 personal allowance of Rs. 15 each	9,600				9,600			
	11	11	„ 5 (60—4—80), 6 (35—4—55)	8,424				8,418		30,279	
	5	5	„ (30—1—35)	1,980		30,000		1,920			
			Vernacular Office.								
	1	1	Superintendent (230—25—350)	3,900				3,000			
	4	4	Clerks (80), (60), (30), (35)	2,460				2,712			
			Temporary Establishment	3,048		3,000		84		917	
	10	19	Servants, 2 (12), 1 (10), 14 (9), 2 (7)	2,088		2,000		2,088		2,184	
		Lump provision for Temporary Establishment . . . . .	...				2,000		...		
Allowances—			Travelling Allowance of Officers	300	35,700		35,000	800	34,622		33,880
			„ „ of Establt	1,200		1,400		1,200		1,863	
			Fixed Travelling Allowance	3,000		3,000		3,000		2,750	
			Local Allowance	600		600		600		559	
			Hill Journey Allowances	2,500		1,900		2,000		2,004	
			Compensation for Dearness of Food	640		500		440		415	
			For rounding		8,240		7,400		7,540		7,591
Contingencies—			Contract Contingencies	4,000		4,000		4,000		3,970	
			Service Postage and Telegram Charges	9,400		9,100		8,400		9,054	
			Telephone Charges	350		300		300		300	
			Cost of Books, etc.	500		490		500		506	
			Tour Charges	1,000		1,300		1,000		1,000	
			Lavies to peons . . . . .	...		150		...		73	
			Miscellaneous	1,000		850		2,000		468	
			Pay of Menials	276		280		276		276	
			Purchase of Type-writer	500		400		500		385	
			Remuneration for the checking of documents sent to the Registrar Joint Stock Companies for registration	400		300		400		180	
			For rounding		17,426		17,170		17,376		16,282
			Total		97,400		95,800		96,800		94,195

(a) The contingent expenditure is under the control of the Revenue Commissioner.

19A.—LAW AND JUSTICE—COURTS OF LAW.

	Detailed Account No	Budget Estimate, 1919-20	Revised Estimate, 1918-19	Budget Estimate, 1918-19	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
Law Officers	19Aa	18,300	15,200	13,600	18,537
Judicial Commissioner	19Ab	57,000	57,000	56,400	60,644
Civil and Sessions Courts	19Ac	2,31,200	2,22,600	2,18,000	2,09,384
Criminal Courts	19Ad	4,11,700	3,89,000	4,13,800	3,83,206
Refunds		17,200	17,200	14,200	20,949
TOTAL		739,000	7,01,000	7,16,000	6,92,720
Imperial		4,88,000	4,71,000	4,77,000	4,65,336
Special		2,51,000	2,30,000	2,39,000	2,27,384

DETAILED ACCOUNT No 19Aa.—LAW AND JUSTICE—COURTS OF LAW—LAW OFFICERS.

	Numbers			Budget Estimate, 1919-20		Revised Estimate, 1918-19		Budget Estimate, 1918-19		Accounts, 1917-18	
	1918-19	1919-20		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances—	2	8	Public Prosecutors, (a)								
			Allowances (100)	3,600		2,100		2,100		2,448	
			Fees	12,300		11,000		9,300		14,901	
			Travelling Allowances	2,000		1,100		1,000		1,188	
					16,100		15,100		13,600		18,537
Contingencies—			Miscellaneous		200		100		100		...
			Total		18,300		15,200		14,600		18,537

(a) The contingent expenditure is controlled by Divisional Judges.

DETAILED ACCOUNT No. 19Ab.—LAW AND JUSTICE—COURTS OF LAW.—JUDICIAL COMMISSIONER (b)

Salaries—	1	1	Judicial Commissioner (2,750) ⁴	31,680		31,700		31,680		34,972	
	1	1	Registrar (250)	3,000		3,000		3,000		3,000	
	1	.	Exchange Compensation Allowance	..		240		728		1,343	
Establishment—	1	1	Head Clerk, English Office (150—5—175)	2,100	31,680		34,020		35,408		39,315
	1	1	Clerk (50)	600				2,100			
	2	2	Translators (100), (75)	2,100		10,450		2,100		9,674	
	1	1	Reader, Vernacular Office (175)	2,100				2,100			
	4	4	Clerks (60), (50), (35), (30)	2,100				2,100			
	1	1	Stenographer (95)	1,110				1,080			
	11	11	Servants, 2 (12), 9 (9)	1,200		1,250		1,200		1,237	
			Revision of Establishment	500				...		...
					11,900		11,700		11,310		10,901
Allowances—			Hill Journey Allowance	...		100		.		283	
			Travelling Allowance	1,500		1,860		1,500		1,110	
			Compensation for dearness of food	200		240		200		199	
			Local Allowances	2,980		2,880		2,880		2,917	
					4,580		4,580		4,580		4,462
Contingencies—			Contract Contingencies	1,698		2,200		1,400		2,026	
			Liveries to Peons	...		50		48		209	
			Town Charges	750		600		750		545	
			Service, Postage and Telegram Charges	1,300		1,230		1,300		1,300	
			Pay of Menials	168		170		168		168	
			Telephone Charges	300		300		300		300	
			Cost of Books, etc.	400		500		400		483	
			Miscellaneous	700		700		550		845	
					5,316		5,800		5,116		5,066
			For rounding		56,976				50,711		
				31					324		
			Total		57,000		57,000		56,400		60,444

(b) The contingent expenditure is controlled by the Judicial Commissioner.

NORTH-WEST FRONTIER PROVINCE—EXPENDITURE.

DETAILED ACCOUNT No. 19Ac.—LAW AND JUSTICE—COURTS OF LAW.—CIVIL AND SESSIONS COURTS. (a)											
SUMMARY.				Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
				Rs.	Ls.	Rs.	Ls.	Rs.	Ls.	Rs.	Ls.
Divisional and Sessions Judges				1,13,700		1,10,200		1,02,100		1,04,609	
District Judges				39,300		36,500		36,100		36,308	
Munsiffs				32,000		31,300		32,000		27,960	
Process-serving establishment				47,200		42,600		45,000		38,087	
Judicial Record-room charges				2,600		2,000		2,500		1,882	
TOTAL					2,31,800		2,22,600		2,18,000		2,09,884
				Numbers							
				1918-19.	1919-20.						
DETAILS.											
Divisional and Sessions Judges											
Salaries—	2	2	Divisional Judges, (2,400), *								
			(2,400)	56,448		56,500		56,448		56,810	
			Temporary Divisional Judge	18,600		17,500		8,700		12,785	
			Local allowance	3,325		3,700		3,523		3,546	
			Language allowance	1,200		1,200		600		1,200	
			Exchange Compensation Allowance	...		...		...		155	
Establishment—	2	2	Clerks of Court (100—200)	3,960	79,776		79,200	3,980	69,276		74,276
	3	3	Translators (50—100)	2,700				2,700			
	2	2	Readers (50—100)	2,400		19,400		2,400		18,974	
	3	3	Clerks (50—100)	3,300				3,300			
	7	7	Clerks, 2 (50), 2 (25), 2 (33), 1 (40), 1 Allowance (10)	3,240				3,240			
	10	10	Servants, 2 (8), 2 (9), 4 (10), 2 (12)	1,176		1,400		1,176		1,519	
Allowances—			Temporary Establishment	3,276		...		3,276		...	
			Travelling Allowance	4,700	20,112	3,400	20,800	4,700	20,052	3,564	20,493
			Compensation for dearness of food	482	5,132	200	3,600	482	5,132	288	3,852
Contingencies—			Contract Contingencies	2,090		1,490		1,490		1,164	
			Liveries to Peons	50		...		130		...	
			Service Postage and Telegram Charges	2,600		2,000		2,600		2,050	
			Station-writing	820		750		820		713	
			Tour Charges	850		350		550		281	
			Cost of books, etc.	813		200		313		123	
			Miscellaneous	813		1,500		313		1,411	
			Pay of menials	240		250		240		247	
			Defence of pauper persons accused of Capital offence	900		...	6,600	900		...	5,988
					8,076				7,056		
			For rounding		1,13,746				1,02,166		
					46				66		
			Total Divisional and Sessions Judges		1,13,700		1,10,200		1,02,100		1,04,609
Salaries—	1	1	District Judges.								
			District Judge, 2nd grade (1,350)	16,200		15,800		15,000		17,023	
			Pushtu and Baluchi Allowances	1,200		1,200		1,200		1,193	
					17,400		17,000		16,200		18,221
Establishment—	9	10	Clerks of Courts and Readers (50—100)	9,300		11,600		8,700		11,117	
	5	5	Moharrirs do, 4 (80), 1 (20)	1,680		700		1,680		740	
	7	7	Servants, 5 (8), 1 (11), 1 (10)	732		...		732		...	
			Temporary establishment	...		...		333		...	
					11,712		12,300		11,448		11,857
Allowances—			Travelling Allowance	2,229		1,150		2,020		980	
			Local allowance	1,200		1,200		1,200		1,084	
			Compensation for dearness of food	182		150		182		255	
					3,611		2,500		3,417		2,819
Contingencies—			Contract Contingencies	1,750		1,030		1,085		1,325	
			Cost of Books, etc.	929		300		929		236	
			Repair, etc., of Furniture	80		100		90		30	
			Hot and Cold Weather Charges	550		480		600		295	
			Tour Charges	100		50		90		39	
			Cloth for Records	266		50		68		16	
			Liveries to Peons	134		50		52		11	
			Purchase of Furniture	290		300		310		633	
			Service Postage and Telegram Charges	1,000		1,800		1,650		1,532	
			Other Petty charges	560		440		490		243	
			Pay of menials	72		100		72		84	
					6,811		4,700		5,386		4,499
					89,884				36,451		
			For rounding		34				51		
			Total District Judge		89,800		36,500		36,400		36,896

(a) The contingent expenditure is controlled by Divisional Judges.

DETAILED ACCOUNT No. 19Ad.—LAW AND JUSTICE—COURTS OF LAW.—CRIMINAL COURTS—*contd.*

		Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
General Establishment—contd.									
Brought forward			2,34,203		2,10,700		2,45,952		2,41,719
Contingencies—	Diet and Road Money to Witnesses	25,518		19,150		24,612		18,434	
	Expences of Jirgas	21,910		17,500		28,010		15,769	
	Fees for conducting <i>post-mortem</i> examinations	575		900		475		1,211	
	Purchase of Tents	992		100		1,298		8	
	Contract Contingencies	3,900		5,000		5,150		4,808	
	Cost of books	2,218		800		..		576	
	Charges for Government suits	598		150		450		..	
	Petty Construction and Repairs . . . . .	..		..		..		..
	Pay of menials	1,688		1,000		1,394		1,128	
	Purchase of Furniture	3,070		3,800		8,000		2,019	
Office Expense and Miscellaneous (Class B)		6,761		6,200		5,623		6,261	
Livies to peons		610		150		627		152	
Rent, Rates and Taxes		390		150		390		161	
Tour Charges		4,475		4,050		4,100		3,467	
Service Postage and Telegram Charges		28,400		22,200		26,650		22,687	
Section-writing		4,200		3,550		4,250		2,656	
Other Charges (C. Contingencies) . . . . .		..		..		2,158		..	
Telephone Charges		100		600		1,000		1,033	
Purchase of furniture for newly created offices . . . . .		..		..		..		3	
Do. do. of Type writer		280		..		..		..
			1,08,755		85,100		1,01,189		81,308
Total General Establishment			3,42,958		3,25,800		3,50,141		3,23,087
Judicial Establishment.									
Establishment, etc.—	1918-19.	1919-20.							
	80	30	Readers and Clerks, 3 (70), 5 (65), 1 (60), 9 (55), 12 (50)	20,280	} 42,900		20,280	} 43,724	
	82	79	Readers and Clerks, 1 (85), 9 (30), 13 (25), 53 (20), 2 (15) and 1 (20) for 7 months	20,780			21,500		
	18	18	Servants, 8 (8), 9 (9), 1 (2)	1,704	..		1,776	..	
	39	35	Hony Magts.'s Mohurris and servants, 1 (50), 4 (35), 5 (25), 9 (20), 3 (9), 13 (8)	7,512	6,500		8,316	5,198	
	Temporary Establishments		4,824	5,600		3,036	3,653		
	Travelling Allowance		7,312	5,000		5,308	4,523		
	Record-Room Charges		780	900		780	758		
	Compensation for dearness of food		5,476	2,300		3,090	2,269		
							64,086		
For rounding						23			
Total Judicial Establishment			68,728		63,200		64,109		60,119

19B.—LAW AND JUSTICE—JAILS (a)

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
Jails	19Ba	Rs. 3,31,300	Rs. 2,73,900	Rs. 2,98,600	Rs. 3,00,100
Jail Manufactures	19Bb	48,700	80,100	30,400	41,478
Refunds		...	...	...	21
TOTAL		3,70,000	3,54,000	3,29,000	341,599
Imperial		1,85,000	1,77,000	1,84,000	1,70,799
Special		1,85,000	1,77,000	1,65,000	1,70,800

(a) The contingent expenditure is controlled by the Chief Medical Officer. The Jailors, Matrons, Sub-Assistant Surgeons, Compounders and other jail servants are entitled to free quarters.

DETAILED ACCOUNT No. 19Ba—LAW AND JUSTICE—JAILS.—JAILS.

SUMMARY.				Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—											
SUPERINTENDENTS				6,600		7,000		6,600		6,606	
JAILORS, DEPUTY AND ASSISTANT JAILORS				13,318		13,800		13,818		13,081	
CLERICAL ESTABLISHMENT . . . . .				...		1,080		108		1,038	
MEDICAL ESTABLISHMENT				7,284		6,150		7,740		5,628	
WARDER ESTABLISHMENT				44,520		43,470		35,562		35,000	
MENIAL AND OTHER ESTABLISHMENTS				4,808		5,800		5,296		5,062	
					78,560		79,100		70,714		68,366
Dietary Charges				1,32,140		1,00,900		1,34,884		1,13,217	
Hospital Charges				12,700		14,100		10,100		15,351	
Clothing and Bedding of Prisoners				26,850		23,400		21,800		47,598	
Sanitation Charges (District Jails)				6,000		4,500		4,000		5,701	
Charges for Moving Prisoners				7,220		10,000		6,170		11,867	
Miscellaneous Service and Supplies				32,076		28,100		31,998		30,209	
Travelling Allowances (District Jails)				1,200		1,600		800		1,776	
Contingent Charges				10,870		8,000		4,170		3,571	
Extraordinary Charges for Live-stock Tools and Plant (District Jails)				11,000		2,000		14,000		2,354	
					2,42,846		1,04,800		2,28,170		2,31,734
					3,21,418				2,46,884		
					106				284		
For rounding TOTAL					3,21,300		2,73,900		2,48,600		3,00,100
RE-DISTRIBUTION OF THE ABOVE—											
District Jails				2,91,550		2,49,100		2,73,892		2,76,072	
Lock-ups				29,858		25,800		25,102		21,028	
					3,21,408				2,98,884		
					106				254		
For rounding TOTAL					3,21,300		2,73,900		2,98,600		3,00,100

Numbers.		1918-19		1919-20		DETAILS.		1918-19		1919-20		1918-19		1919-20	
						Establishment.									
						SUPERINTENDENTS.									
District Jails—		5		5		Superintendents, 2 (150), 1 (100), 2 (75)		6,600		7,000		6,600		6,606	
						JAILORS, DEPUTY AND ASSISTANT JAILORS.									
		20		20		Jailors, 1 (205), 1 (150), 3 (75), 5 (80), 3 (40), 4 (30), 1 (20), 2 (22). Pushu Allowance		14,568 800		14,900 400		14,568 800		14,253 386	
Lock-ups—		1		1		Sailor (40) TOTAL JAILORS, ETC. Clerical Establishment.		14,868 450 15,318		15,300 500 15,800		14,868 480 15,348		14,501 440 15,081	
District Jail—						Clerks and Servants				900				865	
Lock-ups—						Ditto				180		168		173	
						Total Clerical Establishment . . . . .		...		1,080		168		1,038	
District Jails—		5		5		MEDICAL ESTABLISHMENT.									
						Sub-Assistant Surgeons, 1 (55), 3 (45), 1 (30)		2,640		4,150		2,640		3,627	
		8		8		Allowances to—do.—3 (15), 3 (10), 1 (30), 1 (5)		1,320		}		1,320		}	
		4		4		Compounders and Dressers, 2 (18), 1 (12), 1 (16)		768		}		744		}	
						Allowance to Compounder		156		}		156		}	
						Temporary Establishment		1,410		}		1,200		}	
Lock-ups—						Allowance to Sub-Assistant Surgeons		960		6,324		900		559	
						Allowance to Assistant Surgeons . . . . .		...		750		720		571	
								960		1,500		1,680		1,130	
						Total Medical Establishment		7,284		6,450		7,740		5,628	
District Jails—		284		242		WARDER ESTABLISHMENT.									
Lock-ups—		18		14		Warders (varying from 25 to 7)		42,042		41,850		38,816		38,204	
						Warders (varying from 17 to 8½)		2,478		2,120		1,746		1,802	
						TOTAL WARDER ESTABLISHMENT				44,520		43,470		35,000	
District Jails—		5		5		MENIAL AND OTHER ESTABLISHMENT.									
		8		8		Matrons, 4 (16), 1 (12)		912		}		900		889	
						Servants, 2 (8), 1 (3), 1 (2), 3 (1), 1 (3)		396		}		396		354	
						Contingent Guards		3,500		4,000		4,000		3,810	
								4,808		5,800		5,296		5,062	
						Total Menial and other Establishments		4,808		5,800		5,296		5,062	

NORTH-WEST FRONTIER PROVINCE—EXPENDITURE.

DETAILED ACCOUNT No. 19Ba.—LAW AND JUSTICE—JAILS—JAILS—*contd.*

		Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1913-19.		Accounts, 1917-18.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dietary Charges.									
<i>District Jails—</i>	Rations (1,633 Prisoners)	1,12,680				1,08,084			
	Miscellaneous Dietary Charges	2,950				12,500			
	Garden and Agricultural expenses	1,080				700			
			1,16,890		93,800		1,21,284		99,438
<i>Look-ups—</i>	Rations (200 Prisoners)		15,750		13,600		13,550		13,779
	Total Dietary Charges		1,32,440		1,06,900		1,34,834		1,13,217
Hospital Charges.									
<i>District Jails—</i>	Sick diet and extras for Patient					6,400			
	Medicines and Hospital equipment					4,000			
	Total Hospital Charges		12,700		14,000		10,400		15,351
Clothing and Bedding of Prisoners.									
<i>District Jails—</i>	District Jails (1,150 Prisoners)	25,000		22,000		20,000		46,613	
<i>Look-ups—</i>	Look-ups (200 ")	1,050		1,800		1,800		965	
	Total Clothing, etc.		26,850		23,800		21,800		47,608
Charges for moving Prisoners.									
<i>District Jails—</i>	Transfer charges or road subsistence for Convicts and under-trial Prisoners	5,750				5,000			
	Transportation charges	250				200			
			6,000		9,000		5,200		11,030
<i>Look-ups—</i>	Transfer charges and road subsistence for Convicts and under-trial Prisoners		1,220		1,000		970		817
	Total Charges for moving Prisoners		7,220		10,000		6,170		11,897
Miscellaneous Services and Supplies.									
<i>District Jails—</i>	Execution Charges					150		...	
	Lighting		10,000	10,000		6,000		9,400	
	Disciplinary Charges					900		6,180	
	Uniforms and equipment of Warders		8,500	10,000		5,000		4,308	
	Other Miscellaneous Services					3,500		234	
	Money payments as rewards for recapture and service	400		100		300		328	
	Compensation for dearthness of food	6,448		3,200		6,018		...	
	Wage allowance to warders of lower grades . . . . .	...	21,918	...	23,300	5,000	26,998	25,408	
<i>Look-ups—</i>	Lighting	1,150		900		750		716	
	Other Miscellaneous Services and Supplies	1,000		900		800		1,016	
	Compensation for dearthness of food	468		300		468		394	
	Pay of menials	4,500		3,000		3,050		2,733	
			7,118		5,100		5,098		4,861
	Total Miscellaneous Services, etc.		32,036		28,400		31,996		30,269
Contingent Charges.									
<i>District Jails—</i>	Service Postage and Telegram Charges	1,350		1,200		1,200		1,316	
	Current Office Expenses	430		600		300		253	
	Office Furniture	220		300		200		355	
	Registers and Stationery	50		50		50		35	
	Rents, Rates, etc.	1,000		1,100		2,000		1,238	
	Telephone Charges	420		300		420		303	
			4,370		3,550		4,170		3,530
<i>District Jails—</i>	Petty Constructions and Repairs	6,000		50		...		...
<i>Look-ups—</i>	Petty Constructions and Repairs . . . . .	...	6,000	...	50	...	41	41	
	Total Contingent Charges		10,370		3,600		4,170		3,571

DETAILED ACCOUNT No. 19Bb.—LAW AND JUSTICE—JAILS.—JAIL MANUFACTURES.

SUMMARY.									
Menial and other Establishments		252		250		252		252	
Supplies and Services		45,000		70,300		27,600		33,519	
Contingencies		3,535		3,050		2,500		2,707	
		48,787				30,352			
For rounding		87				48			
		48,874		80,100		30,400			

DETAILED ACCOUNT No. 19Bb.—LAW AND JUSTICE—JAILS.—JAIL MANUFACTURES—*contd.*

	Numbers			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>District Jail—</i>	3	3	Menial and other Establishments.								
			Paper-makers, Weavers, and Dyers.								
			2 (6), 1 (5)		152		250		252		252
			Supplies and Services.								
Purchase of Raw Materials—											
District Jails					45,000		70,800		27,600		32,519
			Contingencies.								
Miscellaneous Charges—											
District Jails					3,335		3,050		2,500		2,707

20—POLICE. (a)

	Detailed Account No.	Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence	20A	70,700	72,800	83,700	79,927				
District Executive Force	20B	14,53,800	13,07,900	15,19,200	13,45,218				
Criminal Investigation Department	20C	80,400	69,800	62,400	61,657				
Special Police	20D	10,73,400	10,38,200	10,88,800	10,25,353				
Railway Police		66,000	55,800	62,800	54,799				
Cattle Pounds		4,600	3,300	4,600	3,363				
Miscellaneous	20E	1,700	1,600	1,700	1,099				
Refunds		600	600	200	484				
TOTAL		27,51,000	25,53,000	28,23,000	25,71,897				
Imperial		13,76,000	12,77,000	14,12,000	12,85,948				
Special		13,75,000	12,76,000	14,11,000	12,85,949				

(a) All members of the Police Force, except those employed as office clerks, get free quarters.

DETAILED ACCOUNT No 20A —POLICE—SUPERINTENDENCE (b).

				Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	1	1	Inspector-General (2,000)	24,000		24,000		24,000		24,000	
	2	1	Personal Asst. to Inspector-Genl								
			1 (700)+150 L. A.	10,200		11,500		21,000		19,577	
	2	..	Exchange Compensation Allowance.			800		956		1,003	
			Pushtu Allowance	1,200		2,400		2,400		2,000	
Establishment—	1	1	Head Clerk (200)	2,400	35,400		38,200		48,356		17,783
	1	1	Clerk (175)	2,100				2,100			
	7	7	Clerks, 1 (100), 1 (80), 2 (70), 2 (60), 1 (50)	5,880		9,500		5,880		10,266	
	6	5	Clocks, 2 (22-8), 2 (20), 1 (17½)	1,280				1,470			
	16	17	Servants, 12 (12-8), 2 (11), 3 (8)	2,388		2,700		2,388		2,652	
Allowances—					18,998		12,200		14,238		12,948
			Travelling Allowance	3,000		2,500		3,000		2,801	
			Hill Journey Allowances	200				200			
			Local allowance			1,800				2,300	
Supplies and Services and Contingencies—			Compensation for dearness of food	500		400		500		400	
			Ration Allowance	408		800		432			
			Service Postage and Telegram Charges	3,500	4,108	2,000	4,500	3,800	4,132	2,511	5,501
			Rents, Rates and Taxes	1,000		600		1,000		746	
			Hill Journey Charges	100				100		58	
			Purchase and Repair of Tents	500				500		9	
			Hot and Cold Weather Charges	400		300		400		519	
			Purchase and Repair of Furniture	500		700		400		327	
			Subscriptions to Periodicals								
			Purchase of Books, etc.	400		600		400		282	
			Other Contingent Charges	2,204		5,400		2,216		4,777	
			Pay of menials	180		180		180		168	
			Telephone charges	8,124		8,120		7,974		4,300	
					17,208		17,900		16,970		18,696
					70,714				88,698		
					14				4		
For rounding											
Total					70,700		72,800		88,700		70,927

(b) The contingent expenditure of the Office of the Inspector-General of Police is controlled by the Inspector-General.

NORTH-WEST FRONTIER PROVINCE—EXPENDITURE.

D. WILLD ACCOUNT No 2/ D. -POLICE.-District Executive Force. (2)												
SUMMARY.				Enacted Estimate, 1917-18		Revised Estimate, 1918-19		Budget Estimate, 1918-19		Accounts, 1917-18.		
				Ls.	Rs.	Ls.	Rs.	Ls.	Rs.	Ls.	Rs.	
District Police--												
SALARIES				10	00	1,11,300		1,21,171		1,21,001		
POLICE FORCE				5	00	1,41,000		1,47,180		8,91,22		
AUTOMOBILES				5	50	1,5,100		2,95,000		1,8,918		
CONTINGENCIES				1,9,51		1,72,00		1,90,858		1,75,113		
				11	00,978		12	00,200		14	91,216	
Other Police					3,415		17,700		21,08		12,35,072	
Lump deduction for probable savings					60,000				...		20,116	
Provisional					27				12			
Total					11	03,00		13,07,900		15,12,00		13,15,256
Salaries--												
District Police.												
SALARIES.												
Superintendent--												
1	1	1	1	11	00	}	55,200	10	00	}	5,771	
1	1	1	1	10	00			10	00			
2	8	4	8	10	00			11	00			
1	1	5	1	10	00			11	00			
9	2	2	2	27	00			33	00			
Deputy Superintendent, 1 (500)												
2	100	1	270	27	00							
Assistant Superintendent--												
1	8	1	8	18	00	}	48,107	21	00	}	5,228	
1	1	1	1	10	00			11	00			
Inspector of Constabulary Allowance												
1	1	1	1	10	00			11	00			
Total Salaries					108	00		110,570		1,21,171		1,19,000
Police Force--												
Inspector--												
1	1	1	1	10	00	}	49,510	11	00	}	48,050	
1	1	1	1	10	00			11	00			
8	5	3	1	10	00			11	00			
13	12	4	12	21	00			23	00			
Sub Inspector--												
7	7	1	7	10	00	}	9,100	11	00	}	97,553	
26	27	2	27	10	00			11	00			
33	31	3	31	10	00			11	00			
47	16	4	16	10	00			11	00			
21	21	5	21	12	00			12	00			
Head Constable--												
89	98	1	98	25	110	}	1,18,000	23	700	}	1,12,008	
163	170	2	170	10,810	39			230				
221	230	3	230	47,85	17			040				
Do Mounted												
119	148	1	148	22,260	3,100			22,260		2,210		
4081	3092	1	3092	5,53,000	5,00,000			6,01,650		5,70,605		
Foot Constables (12)					87			87		1,113		
Servants					60			60				
Personal Allowance												
Total Police Force					8,70,20		9,74,300		9,77,180		8,59,022	
Allowances.												
Horse and Camel Allowances												
				49,620	}	97,500	49,620	}	47,053			
Conveyance Allowances				3,000			2,880					
Bicycle do.				1,152			1,152					
Travelling Allowance of Officers				67,300			55,300		51,522			
Ditto of Establishment												
Allowances to Mobilians for registration of Vital Statistics				768		800	768		791			
Fixed Allowance				...		...	4,564		...		
Compensation for dearness of food				68,000		86,000	61,200		44,234			
Local Allowance				22,062	}	10,000	21,428	}	21,198			
Ration Allowance				1,08,944			96,183		...			
House rent and other allowances				3,060			...		...
Total Allowances					8,15,556		1,58,100		2,95,048		1,08,018	

DETAILED ACCOUNT No. 20B—POLICE—DISTRICT EXECUTIVE FORCE—*contd.*

		Budget Estimate, 1919-20		Revised Estimate, 1918-19.		Budget Estimate, 1918-19		Accounts, 1917-18.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Contingencies—</i>	Horse Equipment	9,701		6,000		1,093		9,330	
	Port					5,511			
	Rewards to Zulus			1,100				988	
	Clothing	13,10		11,000		12,770		42,111	
	Arms and Ammunition (including Ordnance Stores)							270	
	Do. Repairs	1,000		1,000		1,300		1,413	
	Feeds, Boxes, etc.	3,000		2,000		3,000		2,521	
	Charge of Constabulary, Exports, etc.	11,200		7,700		11,200		8,177	
	Rent	2,000		0		12,000		1,007	
	Petty Construction and Repairs	1,000		1,100		15,000		15,051	
	Purchase of Tools	1,000				1,000			
	Rising Cloths Charges			2,000				3,105	
	Rents, Light, and Taxes	1,715		0		5,905		4,216	
	Service Telephone and Telegram Charges	3,000		2,000		26,000		22,001	
	Telephone Calls					100		61	
	Heat and Cold Weather Charges	2,100		1,000		1,700		1,187	
	Purchase and Repair of Furniture	1,500		2,000		1,000		2,227	
	Cost of Books, etc.	500		400		500		378	
	Unpaid Contingencies	6,000		1,500				4,409	
	Miscellaneous	1,000		7,000		0,000		8,210	
	Pay of Menials	7,100		6,000		7,000		6,472	
	Town Charges	1,100		1,000		1,100		975	
	Cost of Bullock Waggons	32,000		30,000		32,000		20,042	
TOTAL CONTINGENCIES			1,92,516		1,72,300		1,80,888		1,75,113
<i>Punitive Police— —Chailidars, etc.—</i>	Other Police.								
	Punitive Police	33,000		15,000		22,515		17,108	
	Police supplied to Private Persons	190				10			
	Police supplied to Public Departments	2,105		2,000		2,100		2,121	
	Compensation for Dearness of Food			100				614	
Total Other Police			31,145		17,700		24,808		20,146

DETAILED ACCOUNT No. 20C.—POLICE—CRIMINAL INVESTIGATION DEPARTMENT. (a)

	Numbers										
	1918-19.	1919-20									
<i>Salaries— Police Force—</i>	1	1	Assistant Inspector General of Police in charge C.I.D. (500)	10,800		8,000					
	1	1	Deputy Superintendent (250)	3,000		3,900					
	1	1	Inspectors, 1st grade (250)	3,000	13,800	17,500	12,500	3,900	3,000	3,515	3,595
	2	2	Do. 2nd do (200)	1,000				4,500			
	3	3	Do. 3rd do (175)	5,800				6,800		17,735	
	2	2	Do. 4th do (150)	3,600				3,600			
	2	2	Sub-Inspectors, 2nd do (90)	1,920				1,920			
	2	2	Do. 3rd do (70)	1,600		7,400		1,600			
	2	2	Do. 4th do (60)	1,100				1,100		5,536	
	2	2	Do. 5th do (50)	1,200				1,200			
	8	7	Head Constables (22-5)	1,800				2,100		5,607	
	8	5	Do. do (20)	1,200		4,000		1,400			
<i>Allowances—</i>	16	16	Foot Constables (12-8)	2,400	20,130	2,000	33,500	2,100	30,130	3,138	32,071
			Travelling Allowance	7,000		6,000		5,000		6,349	
			Conveyance Allowance	4,000		3,000		3,400		3,671	
			Local Allowance	14,000		9,000		9,600			
			Criminal Investigation Allowance							7,676	
			Ration Allowance	672				763			
			Compensation for Dearness of Food	800		500		800		602	
			Pushkin Allowance	1,200		2,200					
<i>Supplies and Services, etc.—</i>			House rent and other allowances	3,800	31,300		20,700		20,008		18,298
			Clothing	280				820			
			Rents		5,818		2,000	2,500		2,140	
			Miscellaneous	5,588				5,240	8,006	5,558	7,038
Rounding					80,894			62,391			
Total					80,400		68,800	62,400			61,657

(a) The contingent expenditure is controlled by the Inspector-General of Police.

DETAILED ACCOUNT No. 20D.—POLICE.—SPECIAL POLICE. (a)

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Border Militia (a).											
Salaries—	1	1	Commandant (1,500)	18,000		17,300		16,800		17,688	
	6	6	District Officers, 1 (1,200), 3 (1,100), 2 (1,000)	78,000	}	1,08,703	}	76,800	}	1,08,228	
	5	4	Assistant District Officers, (700)	38,600				42,000			
	3	...	Exchange Compensation Allowance	...	400	1,170	3,360				
		Pushtoo Allowance	9,600	9,000	9,600	8,306					
				1,39,200		1,35,400		1,46,370		1,37,582	
Force—	6	6	Subadar-Majors (200)	14,400				14,400		12,100	
	28	28	Subadars, 14 (100), 14 (80)	30,240				30,240		29,617	
	54	54	Jemadars, 30 (50), 24 (40)	29,520				29,520		31,350	
	140	140	Havildars (15)	25,200				25,200		23,429	
	140	140	Naicks (13)	21,840				21,840		19,441	
	2,740	2,740	Sepoys (9)	2,95,920				2,95,920		2,81,383	
	8	8	Jemadars (70)	6,720				6,720		...	
	34	34	Duffadars (35)	14,280				14,280		13,041	
	368	368	Sowars (25)	1,10,400				1,10,400		1,04,810	
	2	2	Risaldar (100)	2,400				2,400		1,116	
Establishment—	57	57	Clerks, 6 (55), 4 (30), 6 (25), 40 (15), 1 (16-10-8)	14,600	5,50,920		5,46,000		5,50,920		5,16,297
	9	9	Servants, 6 (30), 3 (25)	3,060		16,900		14,600		16,510	
					17,660		3,100		3,060		2,655
							20,000		17,660		19,165
Allowances—			Local Allowance	...		...		...		396	
			Travelling Allowance	17,150		11,000		27,150		11,333	
			Good-conduct Allowance	36,000		23,000		36,000		22,692	
			Allowances to Shopkeepers	4,500		8,600		4,500		8,868	
			Other Allowances	12,522		16,000		12,886		23,611	
			War Concession	1,79,157		1,75,000		1,78,670		1,64,050	
				2,49,329		2,33,600		2,59,206		2,30,450	
Contingencies, etc.—			Clothing	17,600		34,000		17,600		37,145	
			Horse Equipment	3,177		4,400		3,177		3,854	
			Warm Clothing	21,740		...		21,740		...	
			Bandoliers	2,961		...		2,961		...	
			Order of Merit Rewards	...		390		...		260	
			" " B. I. Allowance	...		380		...		800	
			Kit Money	11,720		...		11,720		...	
			Military Prizes	1,052		...		1,052		...	
			Petty construction and repairs	...		30		...		27	
		Carried over	56,250	9,57,169	32,200	9,35,000	56,250	9,74,156	42,086	9,08,484	

(a) The contingent expenditure is controlled by the Commandant, Frontier Constabulary.

DETAILED ACCOUNT No. 20D.—POLICE.—SPECIAL POLICE—*contd.*

		Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Contingencies, etc.—contd.</i>	Brought forward	58,250	9,57,109	39,200	9,35,000	58,250	9,74,156	42,086	9,03,494
	Rents, Rates, and Taxes	6,680		2,100		...		2,004	
	Service Postage and Telegram Charges	2,500		1,700	*	2,000		1,670	
	Purchase and Repair of Furniture . . . . .	...		200		...		193	
	Telephone Charges . . . . .	...		5,200		...		3,800	
	Stationery Charges	600		300		600		957	
	Hot and Cold Weather Charges	500		500		500		338	
	Feed and Keep of Mules	2,500		1,500		2,500		1,996	
	Other Charges	32,350		40,000		37,930		56,518	
	Pay of Menials	12,648	1,16,028	12,500	1,03,200	12,648	1,14,428	12,294	1,21,856
			10,73,137				10,88,584		
	For rounding		263				16		
	Total		10,73,400		10,88,200		10,88,600		10,26,350

DETAILED ACCOUNT No. 20E.—POLICE.—CATTLE POUNDS.

	Numbers.								
	1918-19.	1919-20.							
<i>Establishment—</i>	32	57	Moharrirs, 1 (15), 53 (2), 1 (8), 1 (3), 1 (1)	1,596			1,620		
	58	56	Servants, 16 (3), 28 (2), 1 (4), 1 (1)	1,548			1,104		
<i>Allowances—</i>			Compensation for dearness of food	3,144	40	2,700	30	2,724	40
<i>Contingencies—</i>			Miscellaneous Charges	350		300		350	
			Pay of Menials . . . . .	...		270		444	
<i>Special Charges—</i>			Payments to Municipalities on account of Transferred Properties	350		570		794	
			Lump Provision for Construction of Cattle Pounds	...		...		...
			Deduct—Contributions to Government by Local Bodies	1,000				1,000	
				
			For rounding	4,534	68			4,558	42
			Total	4,600		3,300		4,600	

22.—EDUCATION. (a)

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
Direction	22A	46,900	30,800	33,200	31,310
Inspection	22B	49,600	48,800	43,400	43,351
Government Schools, General	22C	3,89,900	3,44,900	3,73,000	3,38,401
Government Schools, Special	22D	43,000	34,300	42,300	32,368
Grants-in-aid	22E	1,93,700	2,27,900	1,89,000	1,40,196
Scholarships	22F	16,000	7,300	13,000	7,735
Miscellaneous		2,800	900	2,800	317
Refunds		100	100	300	4
TOTAL		7,42,000	6,90,000	6,97,000	5,93,682
Imperial		3,71,000	3,45,000	3,49,000	2,96,841
Special		3,71,000	3,45,000	3,48,000	2,96,841

(a) The contingent expenditure is controlled by the Director of Public Instruction.

DETAILED ACCOUNT No. 22A.—EDUCATION.—DIRECTION.

	Numbers			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries—</i>	1	1	Director of Public Instruction (1,350)	16,200		16,000		17,000		15,364	
	1	1	Personal Assistant to ditto (200)	2,400		2,500		2,400		2,233	
	1	...	Exchange Compensation Allowance.			150		427		808	
<i>Establishment—</i>	9	10	Clerks 1 (100), 2 (90), 1 (60), 1 (50), 1 (36), 2 (32), 1 (22), 1 (10)		19,000		19,050		17,827		18,305
	7	8	Servants, 1 (10), 5 (9), 1 (7), 1 (12), allowance, 1 (2)	6,408		5,500		6,088		5,217	
<i>Allowances—</i>				912	7,320	800	6,300	769	6,150	759	5,970
			Travelling Allowance	2,500		1,370		2,500		2,110	
			Compensation for dearthness of food	102		100		102		155	
			Hill journey allowance . . . . .	...	3,662	100	1,650	...	3,162	71	2,630
			Contract Contingencies—	1,000		1,000		1,000		1,004	
<i>Contingencies—</i>			Tour charges	600		300		600		298	
			Service Postage and Telegram Charges	2,000		1,000		2,000		1,970	
			Office Expenses and Miscellaneous	1,000		350		1,000		257	
			Cost of books	12,100		600				688	
			Rent rates and taxes . . . . .	..	1730	..	4,200	..	5,200	75	4,390
					4,002				33,115		
			For rounding		18				55		
			Total		10,000		3,500		33,200		31,310

DETAILED ACCOUNT No 22B.—EDUCATION.—INSPECTION.

	Numbers			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries—</i>	1	1	Inspectors of Schools (325)	3,900				3,800			
	2	2	Inspectors of School 1 (290), 1 (245)	6,420		10,100		6,000		9,393	
	5	5	District Inspectors (200)	12,000				12,000			
	4	6	Assistant District Inspectors, 4 (90) 2 (70)	6,000		16,300		4,116		15,579	
<i>Establishment—</i>					23,320		26,700		20,076		25,272
	9	9	Clerks, 2 (50), 1 (40), 2 (38), 1 (36) 1 (34), 1 (22), 1 (28)	4,032		4,100		3,588		3,919	
	6	6	Servants, 6 (9), allowance 1 (1), 1 (2)	684	4,710	700	4,800	708	4,590	670	4,559
<i>Allowances—</i>				222		200		222		122	
			Compensation for dearthness of food								
			Travelling Allowance of Officers	11,550		7,700		3,700		8,819	
			Ditto of Estab.					4,150			
			Tentage allowance	930		...		800			
<i>Contingencies—</i>					12,722		7,900		8,872		8,041
			Contract Contingencies—	...		1,000		...		1,075	
			Service Postage and Telegram Charges	1,150		1,100		1,150		1,173	
			Cost of Books, etc.	782		350		782		334	
			Tour Charges	650		1,000		650		1,030	
			Office Expenses and Miscellaneous	1,257		900		1,257		891	
			Pay of menials . . . . .	...		50		...		46	
					3,889				3,839		4,540
					49,597		4,400		43,888		
			For rounding		3				17		
			Total		49,600		43,800		43,100		48,951

DETAILED ACCOUNT NO. 22C.—EDUCATION.—GOVERNMENT SCHOOLS, GENERAL									
SUMMARY.			Budget Estimate, 1917-20		Revised Estimate, 1918-19		Budget Estimate, 1918-19		Accounts, 1917-18.
			Rs.	As.	Rs.	As.	Rs.	As.	Rs.
Government High Schools			67,000		65,900		8,350		71,117
Grants for Secondary Schools for Boys and Girls			2,92,241		2,67,000		2,50,666		2,38,881
Lump provision for development of primary education . . . . .			...				32,000		
			8,951				1,13,272		
		For rounding	51				372		
		Total		3,69,241		3,32,900		72,000	3,38,401
Salaries— Establishment—	Number								
	1918-19	1919-20							
	1	1	Headmaster (834)	10,000			10,000		
	1	1	Machine composition House	...			281		
	90	91	Mistresses, 1 (17), 5 (200), 5 (100), 2 (25), 2 (25), 1 (40), 4 (7), 1 (70), 1 (6), 1 (11), 1 (62), 7 (60), 1 (54), 10 (32), 5 (50), 2 (11), 1 (11), 2 (14), 1 (50), 6 (4), 1 (51), 1 (10), 10 (32), 1 (2), 5 (30), and 1 (200), 1 (11 months)	6,608	10,608	...	60,696	1,212	...
Allowances—	16	16	Servants, 6 (9), 4 (4), 1 (6), 1 (7) and 1 (2)	1,212	2,100		1,200		2,221
	27	21	Boarding House Establishment, House 9 (1), 1 (15), 1 (11), 3 (11), 6 (5), 1 (12)	2,316	...		2,310		..
					72,195	30,300		61,286	61,748
			Stipends	7,730	...		...		..
			Allowance to Superintendent, Boarding House	...	1,200		...		1,271
Surplus and Services—			Traveling Allowance of Establishment	1,000	280		1,050		291
			Compensation for increase of Food	1,013	60		150		875
					5,615	2,400	2,000		2,140
			Purchase and Repair of Furniture and Apparatus	2,800	2,500		2,160		1,620
			Prices	600	..		600		...
Contingencies—			Country Stationery	210	...		210		...
			Cost of Books and Periodicals	1,116	...		1,110		...
					5,056	2,500	4,140		4,629
			Service Postage and Telegram Charges	500	150		300		235
			Boarding House Contingencies	350	...		350		...
			Hot and Cold Weather Charges	600	...		600		...
			Pay of Mentals	1,530	1,350		1,512		1,363
			Rents, Rates and Taxes	480	510		480		473
			Office Expenses and Miscellaneous	1,586	3,000		1,170		3,186
			Grant to Libraries . . . . .	...	400		...		793
					1,852	6,700	4,718		6,000
					97,730		85,686		
			For rounding		60		100		
		Total		97,700	70,900		85,586		74,817

NORTH-WEST FRONTIER PROVINCE.—EXPENDITURE.

DETAILED ACCOUNT No. 22D.—EDUCATION.—GOVERNMENT SCHOOLS, SPECIAL.											
	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1916-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	1	1	Normal School and Model.	7,800		7,500		7,200		6,703	
	1	1	Principal (650)	...		70		233		352	
Establishment—	11	12	Exchange Compensation Allowance		7,800		7,570		7,433		7,145
			Masters, (250), (200), (30),								
			(12), (28), (48), (38), (32),								
			(200) for 1 month, (85),								
			(51), (18)	10,400		10,400		10,152		9,538	
	1	1	Clerk (44)	528		500		504		480	
	14	14	Servants, 9 (7), 8 (9), 2 (10)	1,320		1,350		1,320		1,319	
					12,248		12,250		11,976		11,367
Allowances—			Allowance for Medical Attendance.	180		150		180		14	
			Compensation for Dearness of Food	340		280		280		276	
			Travelling Allowance	1,000		300		1,000		260	
			Allowance to Superintendent,								
			Boarding House	300		300		300		300	
					1,810		1,080		1,780		976
Supplies, etc.—			Stipends		14,250		11,000		15,720		10,552
Contingencies—			Purchase and Repair of Furniture								
			and Apparatus	600		800		600		226	
			Hot and Cold Weather Charges	250		240		250		250	
			Service Postage and Telegram								
			Charges	180		180		180		180	
			Miscellaneous	5,283		1,250		3,704		1,237	
			Pay of Menials	564		480		564		376	
					6,582		2,450		5,358		2,328
					42,990				42,247		
			For rounding		10				53		
			Total		43,000		34,300		42,800		32,368

DETAILED ACCOUNT No. 22E.—EDUCATION.—GRANTS-IN-AID.											
To Colleges and Schools.											
Equipment Grant				2,500		2,500		2,500		...	
Secondary Schools for Boys and Girls				99,000		98,100		98,050		84,680	
Miscellaneous Grants				...		10,000		...		8,049	
Colleges				62,000		61,500		61,350		58,156	
Building grants				20,206		55,800		17,068		—10,689	
Reserve				10,000		...		10,000		...	
				1,93,706				1,88,968			
			For rounding	6				32			
			Total	1,93,700			2,27,900		1,89,000		1,40,196

DETAILED ACCOUNT No. 22F.—EDUCATION.—SCHOLARSHIPS.											
In Colleges				576		1,100		576		1,116	
In Secondary Schools				6,912		4,400		6,912		5,027	
In Primary Schools				...		800		...		162	
Victoria Scholarships				960		600		960		649	
In Female Schools				2,600		800		2,600		781	
Miscellaneous				5,000		100		2,000		...	
				10,048				18,048			
			For rounding	48				48			
			Total		16,000		7,800		18,000		7,785

23.—ECCLESIASTICAL.

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
<i>IMPERIAL.</i>					
Ecclesiastical Establishments	23A	Rs. 72,500	Rs. 65,600	Rs. 62,400	Rs. 59,157
Cemetery Establishment	23B	2,500	2,400	2,600	2,159
TOTAL		75,000	68,000	65,000	61,316

DETAILED ACCOUNT No. 23A.—ECCLESIASTICAL.—ECCLESIASTICAL ESTABLISHMENTS.

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.		
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Church of England. (a)												
Salaries—	2	5	Senior Chaplain 2 (1,000), 3 (800)	52,800		45,000		22,200		19,245		
	3	...	Junior Chaplains (850), (680), (530)	...		...		22,320		21,498	
	1	...	Exchange Compensation Allowance	...		310		500		1,718		
	—	—	Ministers of the Additional Clergy Society and others	...		...		...		668	
Establishment—	3	2	Clerks (12)	288	52,800	300	45,040	432	45,080	365	43,119	
	10	11	Servants, 2(8), 3 (7), 2 (5), 3 (6) 1 (9)	888		750		780		726		
Allowances—			Travelling and Visitation Allowances	7,800	1,176	} 8,250	1,050	7,800	1,212	9,149	1,091	
			Conveyance Allowance	600					600		543	
			House-rent Allowance (at Abbottabad)	500			500		500		21	
			Compensation for dearness of food	...		40		...		45		
Contingencies—			Pay of menials	684	8,400	760	8,700	612	8,400	626	9,758	
			Service Postage and Telegram Charges	130		110		110		95		
			Other Contingencies	984	1,798	720	1,590	900	1,622	990	1,711	
			Total Church of England		61,174		57,870		56,814		55,679	
Church of Scotland.												
Establishment, etc.—	1	1	Chaplain (480), + 30 allowance	6,120		6,180		5,760		2,369		
	2	2	Church Establishment (12), (6)	216		220		216		314		
			Miscellaneous	520		240		} 100		...		
			Pay of menials	72	6,928	100	6,720		6,076	117	2,800	
			Conveyance allowance	360		...				...
			Joining appointment	200		...				...
			War allowance	36		...				...
			Travelling allowance	900		1,220				842		
			Compensation for dearness of food	86	1,532	...	1,220		...		342	
			Total Church of Scotland		8,400		7,940		6,076		3,142	
Church of Rome												
					258		200		288		230	
				71,944					62,678			
			For rounding	432					278			
			Total		72,500		65,000		62,400		59,157	

DETAILED ACCOUNT No. 23B.—ECCLESIASTICAL.—CEMETERY ESTABLISHMENT.

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishments, etc.—</i>	31	31	Chowkidars, Gardeners, etc., Servants 1 (12), 1 (10), 6 (9), 6 (8), 5 (6), 2 (2), 1 (4), 1 (3), 4 (1) and 3 (6) for 6 months and 1 (6) for 7 months	2,178		2,250		2,130		2,005	
			Compensation for dearness of food	376		150		400		56	
			Pay of menials	8		...		6		98	
			Total	2,562				2,536			
			For rounding	62				4			
			Total		2,600		2,400		2,600		2,159

24A.—MEDICAL. (b)

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
<i>IMPERIAL.</i>					
Medical Establishment	24Aa	Rs. 1,09,000	Rs. 89,000	Rs. 1,15,000	Rs. 91,737
Hospitals and Dispensaries	24Ab	1,22,000	62,000	77,000	61,135
TOTAL		2,31,000	1,51,000	1,92,000	1,52,872
Imperial		1,22,000	62,000	77,000	61,135
Special		1,09,000	89,000	1,15,000	91,737

(a) The estimates are furnished by the Registrar of the Diocese.

(b) The contingent expenditure is controlled by the Chief Medical Officer.

NORTH-WEST FRONTIER PROVINCE—EXPENDITURE.

DETAILED ACCOUNT No. 24Aa.—MEDICAL.—MEDICAL ESTABLISHMENTS.													
SUMMARY.				Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.			
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Superintendence				41,400		38,500		40,700		40,095			
District Medical Officers				67,600		50,500		74,600		51,642			
For rounding								300					
TOTAL					1,09,000		89,000		1,15,000		91,737		
DETAILS.													
Superintendence.													
Salary—	1918-19.	1919-20.	Chief Medical Officer (1,450)	17,400		17,400		17,400		18,108			
	1	1	Exchange Compensation Allowance	...		150		495		953			
					17,400		17,550		17,895		19,056		
Establishment—	1	1	Superintendent (300)	3,600	}	9,280		3,600		}	9,548		
	1	1	Head Assistant (100)	1,200				1,200					
	2	2	Clerks (60), (50)	1,320				1,320					
	6	6	" 1 (45), 2 (40), 2 (30), 1 (35)	2,610				2,640					
	6	7	Servants, 1 (10), 5 (9), 1 (15)	840				696					
					9,600		10,000		9,456		10,227		
Allowances—	Travelling Allowance of officers			}	2,700		2,600	2,000		}	1,807		
	Ditto ditto of Estab.							200					
	Hill Journey Allowance							900					
	Compensation for dearness of food							200					
	Local Allowance							5,400				5,400	5,400
					9,200		8,150		8,680		7,413		
Contingencies—	Service Postage and Telegram Charges			2,500		1,000		2,500			1,430		
	Hill Journey Charges			80				80					
	Office Expenses and Miscellaneous			1,860				1,395					
	Cost of Books			600				600					
	Pay of menials			108				80				84	
								5,148				2,800	4,659
	For rounding							41,348					40,090
					52		10						
Total Superintendence					41,400		38,500		40,700		40,095		
District Medical Officers.													
Salaries—	2	2	Surgeon Major and Surgeons (850) and 1 allowance (50)	21,000		20,300		21,000		}	20,049		
	Honorarium for Natl. & Gali Surgeon Major and Surgeon			50)				500					
	Uncovenanted officers			5,520				6,950				4,800	
	9	5	Assistant Surgeons, 1 (300), 2 (150), 2 (100)	9,600				4,580				16,800	
	5	5	Allowances to Regimental Officers for Civil duty, 4 (100) and 1 (100) for 6 months	5,400				4,250				5,400	
	1	1	Allowances to Regimental Officers for charge of Sub-divisions (50)	600				740				600	
	7	—	Exchange Compensation Allowance	...				230				734	
	19	19	Sub-Assistant Surgeons, 2(65), 3(55), 6 (45), 8 (30), and allice 2(30), 1 (20)	10,620				2,500				10,620	
	Pushtu Allowance			3,030				3,190				3,630	
					56,870		42,690		64,084		45,458		
Establishment—	Contribution for Civil Surgeon's Establishment				60		60		60		60		
Allowances—	Compensation for dearness of food			60	}	10		48					
	Travelling Allowance of Officers			5,910				3,900					
								2,010					
Supplies and Services—	Country medicines			...	5,970		5,610		5,958		5,488		
	English medicines supplied by Milly. Department			...		1,700		1,875		...			
	Scholarships			...		240		516		240			
Contingencies—	Reserve for rewards for services			...		...	100	200		...	60
	Service Postage and Telegram Charges			655				495					
	Office Expenses and Miscellaneous			3,400				820					
	Pay of menials			162				162					
	Rent, rate and taxes			540				540					
								4,757				200	2,217
For rounding					67,657			74,590					
					57			10					
Total District Medical Officers					67,600		50,500		74,600		51,642		

DETAILED ACCOUNT No. 24Ab.—MEDICAL—HOSPITALS AND DISPENSARIES.

SUMMARY.				Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Mofussil Hospitals and Dispensaries				79,774		80,640		45,363		30,140	
Grants to Hospitals and Dispensaries				42,555		31,360		31,455		30,995	
For rounding				1,22,329 929				76,818 182			
TOTAL					1,22,000		62,000		77,000		61,185
	Numbers.		DETAILS.								
	1918-19.	1919-20.									
Salaries—	12	14	Assistant Surgeons, 9 (100), 5 (150)	10,800		—5,000		16,200		—5,785	
	15	14	Sub-Assistant Surgeons, 1 (80), 1 (100), 5 (65), 2 (55), 3 (45), 2 (30), allowances, 1 (45), 4 (25), 4 (15), 11 (10), 2 (5) and, allowance of (25) for 4 months	13,720		10,140		14,520		9,712	
			Pushtu Allowance	2,520		1,700		2,220		2,034	
			Jump provision required for the increase in the pay of Sub-Assistant Surgeon, compounders and menials in the Province	24,000				...			
			Deduct—Amount recoverable from Local Bodies	16,300				16,800			
Establishment—	63	63	Compounders and Dressers, varying from 25 to 9	13,284	43,240	2,500	6,840	13,284	16,140	2,464	6,011
	23	23	Servants, 4 (10), 4 (9), 4 (8), 8 (7), 1 (2), 1 (1), 1 (10) for 4 months	2,044		1,700		2,041		1,971	
			Deduct—Amount recoverable from Local Bodies	11,856				11,856			
					3,472		4,260		3,472		4,485
Allowances—			House rent and other Allowances	540		...		...		...
			Travelling Allowance	2,680		1,900		2,680		2,402	
			Compensation for dearness of food	1,240		1,300		974		1,236	
Contingencies—					4,440		3,200		3,684		3,638
			Diet of Patients	60		20		70		...	
			Country Medicines	604		500		579		422	
			Medicines supplied by Milly. Dept.	12,500		5,200		8,500		6,814	
			English Medicines purchased locally . . . . .	...		1,400		...		1,215	
			Quinine—for prophylactic issue	6,500		...		3,500		...	
			Service Postage and Telegram Charges	120		580		120		544	
			Rents, Rates and Taxes . . . . .	...		200		540		199	
			Other Contingencies	6,702		6,490		6,672		5,271	
			Pay of Menials	2,186		1,950		2,186		2,091	
					28,622		16,840		22,117		16,056
			Total Mofussil Hospitals and Dispensaries		79,774		80,640		45,363		30,140

24B.—SANITATION.

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
Sanitation and Vaccination Establishment	24Ba	Rs. 15,900	Rs. 8,900	Rs. 14,900	Rs. 11,663
Grants for Sanitary Purposes		1,51,100	1,28,100	1,03,100	2,01,800
Expenses in connection with bubonic plague, malaria, and epidemics.	24Bb	50,000	15,000	39,000	11,657
TOTAL		2,17,000	1,52,000	1,57,000	2,25,120
Imperial		1,08,000	76,000	79,000	1,12,560
Special		1,08,000	76,000	78,000	1,12,560

DETAILED ACCOUNT No. 24Ba.—SANITATION AND VACCINATION ESTABLISHMENTS.

	Numbers			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	7	7	Health Officers, 1 (400), 1 (150), 1 (55), 1 (30), 2 (45), 1 (70)	9,540		5,100		8,820		7,180	
			Local Allowance	2,160		...		2,160		...	
			Pushtu Allowance	210		200		240		215	
					11,910		5,300		11,220		7,345
Establishment, etc.—	2	2	Divisional Inspectors (85), (60)	1,740		30		1,740		170	
			Sanitation Allowance	300		...		...		...
	1	1	Vaccinator (20) and assistants	240		770		240		420	
			Travelling Allowance of Estab.	150		210		50		202	
			Compensation for dearness of food	100		90		100		83	
	6	5	Establishment, 1 (100), 1 (31), 1 (10), 2 (9)	1,908		2,000		2,040		2,068	
Contingencies—			Contract Contingencies	..	4,186	...	3,100	...	4,170	257	2,943
			Miscellaneous	1,468		500		1,468		1,118	
			Deduct—Contribution recoverable from District and Municipal Funds		1,468		500		1,468		1,375
					1,740				1,740		
			For rounding		16,108				15,118		
					206				218		
TOTAL					15,900		8,900		14,900		11,663

DETAILED ACCOUNT No 24Bb—EXPENSES IN CONNECTION WITH BUBONIC PLAGUE, MALARIA AND EXPENSES.

Expenses in connection with Bubonic Plague	40,000	5,000	30,000	1,937
Malaria	10,000	10,000	9,000	9,720
TOTAL.	50,000	15,000	39,000	11,657

25.—POLITICAL.

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
Political Agents	25A	Rs. 5,55,200	Rs. 5,02,800	Rs. 5,28,600	Rs. 5,21,187
Watch and Ward Trans-Frontier (N.W.F)	25B	38,98,000	38,59,500	37,79,900	34,45,573
Political Subsidies		12,000	12,000	12,000	12,000
Entertainment of Envoys and Chiefs		3,03,400	3,11,000	3,06,300	5,26,547
Durbar Presents and Allowances to Vakeels, etc.	25C	17,600	19,600	17,600	14,686
Refugees and State Prisoners	25D	9,800	9,800	9,900	9,960
Miscellaneous	25E	1,15,000	1,25,300	1,30,700	1,20,505
TOTAL		49,11,000	48,40,000	47,85,000	46,50,458
Imperial		25,48,000	25,10,000	24,78,000	24,12,219
Special		23,63,000	23,30,000	23,07,000	22,38,239

DETAILED ACCOUNT No. 25A.—POLITICAL.—POLITICAL AGENTS (a).

SUMMARY.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18	
Resident in Waziristan			48,738		47,100		50,249		53,325	
Tochi Agency			97,810		80,900		91,901		90,876	
Wana Agency			87,878		82,000		91,285		85,387	
Dir, Swat Agency			84,726		69,500		82,879		70,075	
Chitral Agency			35,815		32,100		33,035		29,838	
Kurram Agency			1,24,537		1,13,800		1,16,282		1,22,105	
Other Agencies— Khyber Agency			76,601		76,800		63,333		70,101	
For rounding			7				361			
Total				5,55,200		5,02,900		5,29,600		5,21,137
	Numbers.									
	1918-19	1919-20								
			DETAILS.							
			Resident in Waziristan.							
Salaries, etc.—	1	1	Resident in Waziristan (2,750)	33,000		33,000		33,000		33,000
			Political Officer							4,602
	8	8	Clerks, (150), (90), (20)	3,120		3,200		3,120		3,167
	9	9	Servants, 1 (12), 7 (10), 1 (11)	1,116		1,120		1,116		1,031
			Travelling Allowance	5,600		4,000		6,280		5,700
			Service Postage and Telegram Charges	900		800		900		900
			Contingencies	3,500		3,800		4,185		3,210
			Pay of Menials	150		180		150		152
			Rewards for Intelligence	1,250		1,100		1,250		1,310
			Printing	50		100		50		57
			Compensation for dearness of food	150				198		150
			Total Resident in Waziristan		48,738		47,100		50,249	53,325
			Tochi Agency							
Salaries—	1	1	Political Officer (1,750)	21,000		20,500		19,800		19,876
	1	1	Medical Officer (750)	9,000		2,300		6,986		3,515
	1		Exchange Compensation Allowance			10		214		47
			Pushtu Allowance	1,200		...				843
Establishment—	4	4	Tahsildars and Naib Tahsildars, 1 (250), 3 (70)	5,520	31,200		22,810		27,000	23,381
	14	14	Clerks, 1 (90), 1 (60), 2 (50), 3 (30), 4 (25), 2 (35), 1 (10)	6,210		5,100		6,480		6,406
	29	29	Servants, 2 (12), 9 (10) and 18 (8)	3,096		10,630		6,240		10,204
	4	4	Cemetery Establishment (8)	384		4,200		3,096		4,123
			Revenue Establishment	4,152		390		384		884
	9	9	Medical Establishment, 1 (65), 1 (10), 1 (20), 1 (21), 1 (10), 1 (17), 3 (8)	2,364		370		3,972		155
			Education Establishment	1,992		4,360		2,364		3,425
			Veterinary Establishment	192		1,730		1,632		1,496
			Chowkidar	744		220		192		160
			Trade Statistic Establishment	420		...		744		...
Allowances—			Local Allowance of Political and Medical Officers	4,800	25,104		27,050		25,524	26,418
			Travelling Allowance	9,240		3,200		4,800		2,176
			Compensation for dearness of food	1,992		6,650		9,200		8,367
					15,782		1,490		1,656	477
Contingencies—			Rewards to Native Chiefs, etc., for Political Services	2,500		...		2,500		...
			Rewards for Intelligence	3,300		3,200		3,000		3,264
			Petty Construction and Repairs	1,400		500		1,400		1,378
			Planting of trees	1,000		1,000		1,000		629
			Secret Service	1,600		1,600		...		2,542
			Revenue Contingencies	200		130		200		671
			Pay of Menials	1,200		1,540		1,200		1,314
			Service Postage and Telegram Charges	2,500		1,600		2,500		3,150
			Tour Charges	1,000		700		1,000		1,075
			Trade Contribution's Contingencies	24		...		...		...
			Repair and Purchase of Furniture	500		450		550		689
			Liveries to Peons . . . . .	...		30		85		...
			Printing . . . . .	...		...		40		...
			Medical Contingencies	3,600		1,500		3,340		2,277
			Veterinary Contingencies	1,300		100		1,000		237
			Pay of Menials	96		...		96		76
			Purchase and Repair of Tents	500		...		500		102
			Other Miscellaneous Charges	5,150		6,000		4,000		11,838
			Education Charges	700		750		732		800
			Trade Statistic contingencies . . . . .	...		...		24		...
Special Charge—			Compensation for Land occupied by Militia Post at Idak		24,670		19,100		28,117	29,557
				604		600		604		...
			Total Tochi Agency		97,810		80,900		91,901	90,876

(a) The Contingent expenditure is admitted on the countersignature of the Local Administration.

DETAILED ACCOUNT No. 25A — POLITICAL—POLITICAL AGENTS—*contd.*

	Numbers		Wana Agency.	Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	1	1	Political Officer (1,950)* . . .	22,464		21,320		20,736		20,550	
	1	1	Indian Assistant (830) . . .	4,200		4,200		4,320		4,520	
	1	1	Medical officer (550) . . .	6,900		6,600		6,600		7,398	
	1	...	Exchange Compensation Allowance . . .	...		80		412		282	
			Pushtu Allowance . . .	...		...		1,260		42	
					89,264		92,200		93,328		92,792
Establishment—	3	3	Tahsildar and Naib Tahsildars 1 (175) 2 (70) . . .	3,780		3,280		2,760		2,107	
	4	4	Medical Establishment, (65), (16), (10), (15), allowances, 1 (20), 1 (8), 2 (10) . . .	1,848		3,180		1,728		3,300	
	1	1	Education Establishment (25) . . .	300		...		300		...	
	16	15	Clerks, 1 (100), 1 (60), 2 (50), 2 (40), 1 (35), 1 (30), 4 (25), 1 (20), 2 (10) . . .	6,540		7,800		6,780		7,847	
	11	5	Seivants, 4 (10), 1 (12) . . .	624		1,300		1,428		907	
			Trade Statistic Establishment . . .	510		...		...		...
					18,632		15,080		12,096		14,227
Allowances—			House rent and other Allowances . . .	5,856		6,220		8,256		4,708	
			Travelling Allowance . . .	7,550		9,330		7,850		10,494	
			Ditto of Medical Establt. . .	2,250		1,440		2,250		...	
			Compensation for dearness of food . . .	412		500		432		544	
			Ditto of Medical Establt. . .	104		80		54		...	
					16,472		17,570		18,842		15,801
Contingencies—			Rewards for Intelligence . . .	8,000		6,000		9,000		6,780	
			Planting trees . . .	1,284		100		750		50	
			Printing . . .	50		50		50		17	
			Service Postage and Telegram Charges . . .	5,600		3,500		4,480		4,740	
			Medical Contingencies . . .	2,150		1,010		2,180		1,098	
			Education Contingencies . . .	150		...		150		...	
			Purchase and repairs of furniture . . .	500		500		500		458	
			Pay of Menials . . .	120		60		120		30	
			Office Expenses and Miscellaneous . . .	3,042		3,100		3,000		3,644	
			Telephone charges . . .	...		...		2,275		2,275	
			Pay of Menials . . .	1,164		1,050		1,164		1,140	
			Tour Charges . . .	2,400		2,400		2,400		2,325	
			Trade Statistic Charges . . .	50		...		50		...	
					24,510		17,770		26,119		22,547
			Total Wana Agency . . .		87,878		82,600		91,285		85,367
			Dir, Swat Agency.								
Salaries—	1	1	Political Officer, (2,400) . . .	28,500		28,500		28,200		27,416	
	1	1	Assistant Political Officers (700) . . .	8,400		...		8,400		1,500	
	1	1	Medical Officers (100) . . .	1,200		1,200		1,200		1,200	
	1	—	Exchange Compensation Allowance . . .	...		10		34		57	
			Pushtu Allowance . . .	1,200		...		1,200		...	
					39,600		29,710		36,034		30,178
Establishment—	7	7	Clerks, 1 (150), 1 (94), 1 (55), 2 (38), 1 (20), 1 (14) . . .	4,836		6,600		4,836		5,537	
	8	8	Seivants, 1 (10), 2 (12), 4 (14), 1 (20) . . .	1,320		2,300		1,320		2,356	
	11	11	Medical Establishment, 1 (140), 2 (17), 2 (15), 1 (9), 1 (8), 1 (14), 1 (28), 1 (7), 1 (50) . . .	3,780		3,550		3,588		3,577	
	1	1	Circuit House Establishment . . .	168		...		168		...	
			Cemetery Mats (5) . . .	60		80		60		60	
			Veterinary Establishment . . .	264		320		264		310	
			Education Do . . .	4,164		3,400		3,216		3,158	
			Revenue Establishment . . .	2,556		...		2,556		...	
			Pushtu Allowance . . .	...		...		60		...	
					17,148		16,250		16,068		14,998
			Carried over . . .		56,748		45,960		55,102		45,166

DETAILED ACCOUNT No. 25A—POLITICAL—POLITICAL AGENTS—*contd.*

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward		56,748		45,900		55,102		45,166
			Dir Swat Agency—<i>contd.</i>								
<i>Allowances—</i>			Compensation for dearness of provisions	684		500		684		591	
			Do medical estab.	198		100		198		...	
			Travelling Allowance	7,000		6,400		7,000		6,687	
			Ditto ditto Medical estab.	560		140		560		...	
					8,442		7,140		8,442		7,278
<i>Contingencies—</i>			Agriculture	1,200		...		1,200		...	
			Purchase of Tents	300		...		300		14	
			Petty construction and repairs	2,000		1,200		2,000		1,000	
			Rewards for Intelligence	2,000		2,000		2,000		1,675	
			Secret Service	2,100		1,700		2,100		1,895	
			Service Postage and Telegram Charges	1,500		1,200		1,300		760	
			Tour Expenses	400		1,050		400		475	
			Purchase of Furniture	300		300		300		675	
			Liveries to Peons	265		...		110		183	
			Medical Contingencies	3,500		1,700		3,500		3,401	
			Pay of Menials	120		120		120		120	
			Rents, Rates and Taxes	229		220		229		200	
			Office Expenses and Miscellaneous	1,746		3,730		1,746		3,171	
			Veterinary Contingencies	1,000		850		1,000		844	
			Pay of Menials	160		...		180		...	
			Conservancy contingencies	...		...		...		978	
			Contribution towards Conservancy	1,000		...		1,000		...	
			Recurring charges on account of extra teachers	...		...		504		...	
			Education contingencies	1,300		1,930		1,000		1,332	
			Pay of Menials (Medical)	396	19,536	400	16,400	396	19,385	396	17,631
									32,929		
									60		
			For rounding								
			Total Dir, Swat		84,726		69,500		82,869		70,075
			Chitral Agency.								
<i>Salaries—</i>	1	1	Political Officer (50)	11,400		10,950		9,600		9,150	
	1	1	Medical Officer (50)	600		600		600		600	
			Pushtu allowance	1,200	13,300	1,200	12,750	1,200	11,400	1,200	11,250
<i>Establishment—</i>	1	1	Indian Assistant (175)	2,100		2,370		1,520		1,535	
	1	1	Clerk (100)	1,200		1,650		1,200		1,933	
	3	3	Servants (8)	288		300		288		288	
	9	9	Medical Establishment, 1 (125), 1 (20), 1 (22), 3 (15), 3 (12)	3,048	6,686	3,000	7,320	3,174	6,182	3,034	6,790
<i>Allowance—</i>			Local Allowance	1,200		1,200		1,200		1,200	
			Compensation for dearness of provisions	72		100		72		82	
			Do ditto of Medical Estab.	165		100		165		...	
			Travelling Allowance of officers	3,000		4,200		3,300		3,778	
			Ditto ditto of Estab.	...		...		...		...
			Ditto ditto Medical Estab.	2,600		1,000		2,000		576	
<i>Contingencies—</i>					7,087		6,000		7,337		5,630
			Purchase of Tents	500		...		...		...
			Petty construction and repairs	600		300		700		305	
			Secret Service	2,400		1,000		2,400		1,489	
			Service Postage and Telegram Charges	850		500		850		572	
			Tour Expenses	500		530		500		40	
			Purchase of Furniture	200		200		350		117	
			Medical Contingencies	2,386		1,600		2,260		2,238	
			Pay of Menials	516		570		516		486	
			Office Expenses and Miscellaneous	450		730		600		460	
			Liveries to Peons	40		...		...		40	
					8,442		5,480		8,176		6,162
			Total Chitral		35,315		32,100		33,095		29,538

DETAILED ACCOUNT NO. 25A.—POLITICAL.—POLITICAL AGENTS—*contd.*

	Numbers			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.		
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries, etc.—			Kurram Agency.									
	1	1	Political Officer (1,750) . . .	21,000		16,780		19,800		22,778		
			Pushtu Allowance . . . . .	...		1,550		...		977	
	1	1	Indian Assistant (480) . . .	5,760		4,620		4,320		4,150		
	61	60	Establishment, 1 (175), 1 (140), 2 (95), 1 (71), 1 (50), 1 (48), 1 (47-8), 1 (41), 2 (43), 1 (40), 1 (39), 2 (35), 1 (30) 1 (25), 3 (20), 8 (18), 8 (15), 7 (12), 9 (9), 10 (10)	19,302		20,600		19,644		20,536		
			Karis	360		...		...		240	
			Travelling Allowance of Civil Staff	8,500		10,170		8,000		9,391		
			Local allowance . . . . .	...		...		...		18	
			Postal Subsidy	2,400		2,400		2,400		2,400		
			Education Establishment . . .	6,912		6,750		6,364		6,561		
			Agriculture	2,000		1,900		2,000		1,554		
			Other Establishment (District Overseers)	1,380		400		1,380		328		
			Veterinary Establishment . . .	1,884		300		1,500		909		
			Veterinary Contingencies . . .	3,500		2,800		3,950		2,000		
			Town Charges	2,000		2,700		1,500		2,422		
			Printing	50		...		50		411		
			Rewards for Intelligence . . .	2,500		5,000		2,500		4,513		
			Rewards for Political Services .	3,600		4,500		3,600		4,830		
			Conservancy Charges	321		...		321		...		
			Reserve for Unforeseen Expendi- ture	2,000		...		2,000		...		
			Petty Construction and Repairs .	200		...		200		...		
			Cemetery Charges	108		150		108		84		
			Circuit and Rest-houses Establish- ment	1,920		700		1,212		190		
			Service Postage and Telegram Charges	3,500		2,300		3,000		2,290		
			Purchase and repair of Tents and Furniture	900		400		500		764		
			Canals	2,000		1,600		1,600		2,000		
			Education Contingencies . . .	3,650		900		3,119		1,028		
			Telephone Charges	150		100		150		140		
			Circuit and Rest-house Contingen- cies	1,200		700		1,200		575		
			Compensation for dearness of food	2,628		2,880		2,518		2,492		
			Transport Charges	300		300		300		300		
			Pay of Menials . . . . .	...		...		...		284	
			Other Charges	5,425		7,400		4,550		7,247		
					1,05,451		96,800		98,289		1,01,410	
			(Medical).									
	1	1	Medical Officer (583-5-4) . . .	6,400		6,400		6,400		10,049		
	1	...	Exchange Compensation Allowance	...		...		563		148	
	11	11	Medical Establishment, 2 (55), 1 (40), 2 (8), 3 (17), 1 (20), 2 (7)	3,252		4,700		3,252		5,329		
			Travelling Allowance	2,200		2,800		2,200		2,130		
			Medical Contingencies	3,700		3,500		3,680		2,044		
			Pushtu Allowance	360		300		1,200		874		
			Compensation for dearness of food	308		300		216		227		
			Pay of Menials	468		300		432		399		
			House rent and other Allowances	2,400	19,086	100	14,900	...	17,948	...	20,695	
			Total Kurram Agency		1,24,537		1,18,800		1,16,232		1,22,105	

DETAILED ACCOUNT NO. 25A.—POLITICAL.—POLITICAL AGENTS—*contd.*

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.		
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries—			Other Agencies.									
			(Khyber Agency.)									
	1	1	Political Officer, Khyber (1,500)	18,000		23,980		0,600		18,185		
	...	1	Assistant Political Agent, Khyber (250)	3,000		3,000		...		3,431		
	1	1	Medical officer (200)	2,400		2,100		2,400		2,400		
Establishment—	1	..	Exchange Compensation Allowance	...		...		487		...	
					28,100		20,280		12,487		24,269	
	12	13	Clerks, 2 (100), 1 (90), 1 (60), 2 (10), 3 (30, 3 (50, 1 (75)	8,240		7,000		8,040		6,285		
	18	18	Servants, 1 (30), 5 (15), 11 (10), 1 (9)	2,658		2,700		2,688		3,035		
	1	1	Cemetery Establishment (3)	96		100		96		96		
	5	5	Education Establishment, 3 (15), 2 (16)	924		1,330		924		1,334		
	2	2	Medical Establt. (10)	240		...		240		200		
			Conservancy Establishment	3,169	16,057	3,400	14,730	3,169	15,157	3,197	14,147	
	Allowances—			Travelling Allowance	7,100		5,090		6,800		6,029	
				Ditto ditto (Medl. Estt)	2,000		1,000		2,000		492	
			Local Allowance	600		600		...		—503		
			Compensation for dearthness of food	828	10,528	700	7,390	828	9,028	559	6,487	
Contingencies—			Rewards for Intelligence	6,500		5,000		6,500		7,477		
			Secret Service	500		500		500		500		
			Service Postage and Telegram Charges	1,000		900		1,000		919		
			Purchase and Repair of Furniture	500		900		250		322		
			Tour Charges	500		300		500		678		
			Liveries to Peons	...		...		...		299	
			Water-supply	1,800		1,800		1,800		1,800		
			Other Miscellaneous Charges	2,060		2,800		2,060		2,179		
			Pay of Menials	150		150		150		143		
			Medical Contingencies	1,350		800		1,350		670		
			Printing	150		300		150		153		
			Telephone Charges	5,000		4,800		4,605		4,772		
			Ullas Well	1,250		1,250		1,250		...		
			Education, Contingencies	396		...		396		...		
					21,166		19,500		20,511		20,442	
			Judicial Establishment of the Loi Shilman Railway.		5,550		5,900		5,550		4,756	
			Total Other Agencies		78,691		76,800		68,398		70,101	

DETAILED ACCOUNT No. 25B.—POLITICAL.—WATCH AND WARD TRANS-FRONTIER (N.-W. F.)										
SUMMARY.			Budget Estimate, 1918-20		Revised Estimate, 1918-19		Budget Estimate, 1918-19		Accounts, 1917-18.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Khyber Rifles			5,16,267		5,22,000		5,58,602		5,40,850	
Mohmand Militia			1,81,333		4,38,200		4,77,008		3,20,494	
Allowances to Frontier Tribes			5,40,401		6,81,600		5,72,020		4,23,040	
Charges for Levies			2,18,129		1,87,800		1,81,933		1,80,307	
Kurram Militia			1,02,032		1,80,000		4,81,141		4,56,586	
N. W. Militia			7,24,970		7,07,700		7,27,044		6,67,857	
S. W. Militia			3,01,847		7,78,900		8,02,122		7,91,921	
Chitral Scouts			43,356		33,800		41,063		34,764(a)	
Inspecting Officer Frontier Corps			28,000		20,300				20,754	
Purchase of Quinine for prophylactic issue to Militia			6,000		..		8,500		...	
			33,97,558				7,79,718			
Probable savings and rounding			312				182			
Total				38,98,000		38,59,500		37,79,900	31,45,573	

	Number		DETAILS							
	1918-19.	1919-20								
Salaries—	1	1	Commandant, Khyber Rifles (1,240—11,	14,591		14,890		14,491		16,914
	7	7	Other Officers 1 (700), 1 (700), 1 (766-10-8) 4, 1 (800), 1 (400), 2 (600) 4	55,416		51,000		63,532		61,184
	7	...	Exchange Compensation Allowance		70,307	510	69,430	1,957	20,380	3,630
Establishment, etc.—	15	15	Subdars, 1 (200), 1 (120), 1 (80), 2 (100), 4 (65), 3 (55)	15,180						
	13	16	Jemadars, 8 (45), 7 (35), 1 (15)	7,800				15,180		15,360
	76	76	Havildars (15)	13,600				7,800		8,490
	76	76	Naicks (12)	10,914				18,080		18,520
	15	15	Buglers (11)	1,930				10,914		10,793
	1,499	1,499	Sepoys (11)	1,97,868		2,88,000		1,900		1,928
	120	120	Sowars (27)	35,380				1,97,868		1,90,202
	1	1	Risaldar (100)	1,200				35,380		38,630
	10	10	Dafadars (35)	4,200				1,200		1,100
	1	1	Jemadar (60), Cavalry	720				4,200		3,839
			Order of Merit Pay	18,391		87,700		720		
			Approved Service Allowance	3,980				19,932		3,145
			Contingencies	5,400				3,980		17,308
			Pay of Menials			5,400		4,901		40,915
	5	6	Clerks, 1 (80), 1 (50), 1 (40), 2 (30), 1 (15)	2,940				5,400		5,225
	6	6	Post Mohairs, 2 (12), 3 (11), 1 (15)	664				2,400		3,355
	12	12	Transport Establishment, 1 (9), 10 (8), 1 (12)	1,212				864		
			Servants					1,212		
			Provision for Up-keep of Water-Supply							208
			Travelling Allowance	10,000		8,050		10,000		6,909
			Pushka Allowance	21,100		19,100		20,600		19,853
			Other Allowances	8,804		8,550		9,408		7,598
			War Concession	8,508				8,500		18,661
			Other charges	47,702		41,000		47,709		41,568
	8	8	Medical Establishment, 1 (45), 1 (65), 2 (7), 4 (19)	45,931		31,400				
			Travelling allowance	2,400		3,250				
			Medical Contingencies	860		500		2,320		3,198
			Pay of Menials	2,800		3,820		860		616
	28	28	Miscellaneous Establishment, 2 (25), 3 (15), 7 (9), 10 (5)	500				2,800		4,051
			2,856				408			
				4,75,960		4,52,770		4,78,223	4,59,072	
Total Khyber Rifles				5,46,267		5,22,200		5,58,002	5,40,350	

(a) Include Rs 307 and 479 on account of Exchange Compensation Allowance.

DETAILED ACCOUNT NO. 25B.—POLITICAL.—WATCH AND WARD TRANS-FRONTIER (N.-W. F.)—*contd*

	Numbers			Budget Estimate, 1919-20		Revised Estimate, 1919-19		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	R.	Rs.	Rs.	Rs.
Mohmand Militia.											
Salaries—	7	7	British Officers, 7 (1,140-11), 1 (900-11), 1 (700), 1 (700) 1 (1341 7-1) 2 (18)	69,073		67,800		63,501		52,567	
			Exchange Compensation Allowance	8,004		500		1,505		2,088	
			Uniform Allowance			8,000		5,952		...	
Forces—	1	1	Suladai-Major (200)	2,100	77,857		76,900	2,100	71,258	2,157	55,555
	13	13	Subadars, 6 (100), 7 (90)	15,920				13,920		0,695	
	28	28	Jamadaris, 11 (50), 11 (10)	15,120				15,120		8,608	
	67	67	Havildars (13)	12,841				12,804		4,629	
	66	66	Nauks (13)	10,236				10,200		4,041	
	1,300	1,300	Sepoys (11)	1,71,000				1,71,600		76,089	
	13	13	Buglers (11)	1,716		2,10,000		1,716		1,249	
	1	1	Risaldar (100) (Mounted Infantry)	1,200				1,300		400	
	2	2	Jamadar (Mounted Infantry), (70)	1,000				1,650		...	
	8	8	Diffadars (Mounted Infantry), (35)	8,300				3,360		2,719	
	1	1	Trumpeter (27)	321				321		...	
	100	100	Sowars (27)	52,400				32,400		19,000	
	5	6	Drill instructor Clerks, 1 (25), 1 (50), 3 (30) and 1 (40)	3,000		...		2,580		280	
	7	7	Muharrirs (15)	1,260		8,910		1,260		2,948	
	1	1	School Master (25)	300		100		300		...	
	1	1	Salutary (50)	600		200		600		...	
	50	6	Forwards, 1 (35), 2 (30), 1 (25), 1 (20), 2 (15), 3 (9), 12 (5) and 2 (10)	3,510		4,100		3,510		2,577	
			Medical Officer	2,400		2,800		2,400		910	
	8	8	Medical Establishment, 2 (23), 2 (9) and 1 (31)	2,736		3,000		2,736		1,217	
			Pushin Allowance (Medical establishment)			...		1,320		20	
					3,30,776		51,150		2,81,610		1,99,257
Allowances—			Good-conduct Allowances	12,000		1,000		12,000		2,145	
			Messing Allowances	720		200		720		...	
			House rent and other Allowances	5,928		3,900		3,270		43,512	
			Travelling Allowances	17,400		12,380		17,400		10,112	
			Do Medical establishment	2,100		1,000		2,000		71	
					84,203		21,180		35,396		55,845
Supplies and Services and Contingencies—			Annual Recurring Charges	25,377		21,180		25,239		6,524	
			Musketry Charges	1,155		1,000		1,138		800	
			Medical contingencies	3,600		7,900		3,800		7,190	
			Pay of Menials	5,100		4,000		4,800		2,507	
			Do Medical establishment	412		100		432		90	
			Transport Charges	6,000		5,100		6,000		1,612	
			Other contingencies	3,900		4,500		3,901		36,856	
			Water Supply	2,000		2,880		2,000		950	
			Postage Charges	600		210		600		517	
			Batta and Free Rations War Concessions	41,405		37,000		41,268		19,081	
					80,992		85,380		88,818		76,197
			Total		1,86,833		1,88,200		4,77,088		3,20,494

NORTH-WEST FRONTIER PROVINCE—EXPENDITURE.

DETAILED ACCOUNT No 25B.—POLITICAL.—WATCH AND WARD TRANS-FRONTIER (N-W.F)—*contd.*

		Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances to Frontier Tribes.									
Dir Swat (Malakand)		85,500		67,500		61,500		47,500	
Tochi		35,808		36,300		36,283		60,507	
Khyber		1,99,080		8,72,000		1,99,060		1,95,658	
Hazara		22,000		10,000		7,000		4,493	
Peshawar		49,448		49,500		49,448		4,000	
Kohat		21,738		21,800		21,738		21,738	
Bannu		2,804		3,200		3,110		3,405	
Dera Ismail Khan		10,050		10,000		10,050		20,208	
Kurram		30,019		28,000		28,039		21,256	
Wano		89,872		86,800		86,274		44,275	
Total			5,43,404		6,84,600		5,02,620		4,23,040
Charges for Levies.									
(1) Dir—									
Assistant Political Officer, Dir		4,200		8,900		3,600		250	
Indian Assistant		5,600				5,600		5,078	
Inspector of Levies		73,752		73,800		60,000		1,650	
Du Levies		4,000		4,000		4,000		66,644	
Repairs to Levy Posts		44,000		41,000		36,408		18,719	
(2) Swat Levies		2,000		..		1,000		36,325	
Unforeseen charge of Chitral relief		15,420		15,400		15,420		..	
(3) Chitral—									
Levies		150		500		450		14,700	
Levy Contingencies		2,520		2,500		2,520		299	
(4) Shilmani		25,764		12,700		12,722		2,730	
(5) Luttani		39,223		26,000		39,223		11,283	
(6) Upper Swat River Canal (Khasadar Establishment)		1,500		..		..		27,629	
Revenue Establishment to be entertained by the survey of land which will be irrigated by the pitched channel Right Bank mine									
Total			2,18,429		1,87,803		1,80,938		1,80,307
Kurram Militia.									
Commandant (1,140-14)		13,691		13,300		13,691		12,201	
Adjutants, 1 (750), 3 (700), 1 (600)		47,160		48,740		35,650		37,984	
1 (480)		7,200		660		1,403		2,617	
Exchange Compensation Allowance				6,050		7,152		6,856	
Pushtu Allowances									
Subadar Major (200)		2,100				2,400		2,600	
Subadars, 4 (100), 3 (80), 6 (50)		11,280				11,280		10,975	
Jemadars (40)		12,000				12,000		11,857	
Havildars (15)		9,510				9,540		8,268	
Naiks (12)		7,632				7,632		6,409	
Buglers (11)		2,214				2,244		2,214	
Sepoys (11)		1,71,468		2,68,200		1,71,468		1,59,248	
Risaldar (100)		1,200				1,200		1,100	
Daffadars (40)		4,800				4,800		12,556	
Sowars (27)		48,276				48,276		40,200	
Trumpeter (27)		324				324		..	
Mohairs (15)		1,440				1,440		3,876	
English Clerk, 1 (75), 1 (50), 1 (40), 2 (30)		2,700		4,200		2,400		..	
School Establishment		300		..		300		..	
Servants, 1 (20), 1 (15), 1 (18), 2 (12), 3 (10), 7 (9), 4 (8)		2,361		3,200		2,334		3,177	
Sub-Assistant Surgeon 1 (50), 1 (62 8)		1,850				1,280		842	
Medical establishment		492		1,000		492		..	
Salutari (80)		360				360		..	
Jamadar, Mounted Infantry (80)		2,160		50		2,160		70	
Pushtu Allowance (medical)		120				120		..	
Total			2,82,450		2,76,650		2,82,080		2,68,588
War Concessions		42,866		42,180		42,866		40,254	
Local Allowance		25,448		25,050		25,448		4,165	
Clothing Allowance		21,000		19,700		21,000		28,428	
Good-conduct Allowance		720		720		720		19,409	
Messing Allowance		6,806		5,050		6,806		720	
Other Allowances								991	
Carried over		96,840	3,50,501	92,650	3,45,400	96,840	3,39,926	98,967	3,22,241

DETAILED ACCOUNT No 25B—POLITICAL—WATCH AND WARD TRANS-FRONTIER (N.-W F)—*contd.*

	Numbers			Budget Estimate, 1910-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.		
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Allowances— contd.			Kurram Militia—contd.									
			Brought forward	96,310	3,50,501	92,650	3,15,400	96,310	3,39,928	93,067	3,22,211	
			Travelling Allowance	17,100		17,500		17,400		16,625		
			Do do (Medl)	460		150		400		91		
			Compensation for dearthness of food (Medl)	...		50		.				
Contingencies—					1,14,140		1,10,330		1,14,140		1,10,680	
			Hospital Charges	2,440		2,430		2,110				
			Musketry Charges	1,059		300		1,039		213		
			House-rent (Medl)	48		50		13		28		
			Transport Charges	9,000		6,000		8,000		6,000		
			Other Charges	10,920		10,100		10,920		13,189		
			Pay of Menials	4,141		4,600		4,644		3,780		
			Do do (Medical)	300		270		216		146		
			For rounding		27,111		24,250		27,027		23,656	
									48			
		Total Kurram Militia		1,92,052		1,80,000		1,81,141		4,56,586		
Salaries—			North Waziristan Militia.									
	1	1	Commandant (1,140-14)	13,691		12,940		13,691		16,918		
	8	8	Adjutants, 1 (750), 1 (700)*, 1 (766-10-3)*, 1 (1,666-10-8)*, 1 (530), 2 (480), 1 (580)	69,936		69,180		69,731		57,869		
	9	—	Exchange Compensation Allowance			650		2,372		3,971		
			Pashu Allowance	7,104		550		5,952		5,130		
					90,731		88,300		91,745		84,388	
	Forces—	1	1	Subadar-Majors (200)	2,400				2,400		2,780	
		19	19	Subadars, 5 (100), 5 (80), 5 (65), 4 (55)	17,310				17,340		11,831	
		21	21	Jamadars, 13 (45), 8 (35)	10,930				10,480		12,113	
		95	95	Havildars, 38 (20), 57 (17)	20,718				20,748		21,015	
95		95	Nawaks (14)	15,960				15,910		15,061		
1,682		1,682	Sepoys (11)	2,22,024		3,43,000		2,22,024		2,61,519		
19		19	Pujlers (11)	2,508				2,508		2,670		
1		1	Risaldars (100)	1,200				1,200		1,110		
2		2	Jemadars (Mounted Infantry) (60)	1,440				1,140				
12		12	Daffadars, (Mounted Infantry), 6 (32), 6 (12)	5,328				5,328		5,237		
151	151	Sowars (27)	43,921				13,924					
5	5	Clerks 1 (80), 1 (50), 2 (80), 1 (40)	2,710				2,100		7,108			
23	23	Muhairis (15)	4,140		6,800		4,110					
1	1	School Master (25)	300		300		301		300			
2	2	Saluties (20)	480		500		410		313			
22	22	Servants 1 (35), 2 (30), 2 (15) 7 (12), 4 (10), 6 (10)	4,188		4,100		4,188		4,101			
18	21	Medical Establishment, 1 (90), 2 (70), 4 (10), 4 (5), 3 (5), 7 (12). Pashu Allowance (Medical estab- lishment)	3,816		2,600		3,096		2,730			
Allowance—					3,01,116		3,02,300		3,63,936		3,50,841	
			Good-conduct Allowance	13,488		11,600		18,168		12,147		
			Messing Allowance	1,200		900		1,200		510		
			Other Allowance	4,558		2,600		4,816		2,359		
			Compensation for dearthness of food (Medl)	...				...		3	
			Transport Attendants	2,961		3,000		2,961		2,901		
			Approved Service Allowance	21,960		19,200		21,060		17,383		
			Spicwan Bonus	8,292				8,292				
			Transport charges	12,200		7,900		12,200		9,170		
			Travelling Allowance	22,200		13,000		22,200		10,782		
			Do do (Medl)	1,310		1,000		1,310		172		
Supplies and Services and Contingencies—					93,193		87,200		93,410		1,02,020	
			Water supply	1,600		1,600		1,600		3,219		
			Annual Recruiting Charges	40,157		32,000		40,091		22,389		
			Medical Contingencies	6,300		7,900		5,200		7,427		
			Other Contingencies	14,180		33,000		14,130		47,603		
			Pay of Menials	9,960		8,800		8,640		7,920		
			Do do (Medl)	840		...		840		...		
			Batta and free rations (War Con- cession)	1,06,991		1,06,800		1,07,402		75,678		
			Do (Medical)	913		...		...		...
					1,80,941		1,89,900		...		1,64,808	
		Total North Waziristan Militia		7,28,970		7,07,700		7,27,041		6,67,857		

NORTH-WEST FRONTIER PROVINCE—EXPENDITURE.

DETAILED ACCOUNT No. 25B.—POLITICAL.—WATCH AND WARD TRANS-FRONTIER (N.-W. F.)—*consolid.*

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
South Waziristan Militia.											
Salaries—	1	1	Commandant, (1,140-14)	13,691		13,750		13,691		19,954	
	7	7	Adjutants 1 (700), 1 (700), 1 (2,250)*, 1 (700)*, 3 (480)	68,604		71,980		71,431		63,884	
	8	...	Exchange Compensation Allowance	..		900		2,412		4,307	
			Pukhta Allowance	5,952		5,730		5,904		5,041	
Forces—	1	1	Subadar-Major (200)	2,400	88,307		92,860	2,400	93,438	2,565	93,183
	16	16	Subadars, 7 (100), 3 (60), 3 (65), 3 (55)	15,600				15,600		14,791	
	19	19	Jemadars, 12 (45), 7 (35)	9,420				9,420		10,553	
	85	85	Havildars, 34 (20), 51 (17)	1,500				18,504		15,967	
	85	85	Naiks, (15)	15,500				13,800		13,280	
	1,514	1,514	Sepoys, (12)	1,100	3,24,200			2,18,018		...	
	17	17	Bukhtas, (12)	2,408				2,118		2,316	
	1	1	Havildars, (100)	1,000				1,200		100	
	2	2	Jemadars (Mounted Infantry), (80) (60)	1,680				1,680		...	
	12	12	Daffadars (Mounted Infantry), 6 (42), 6 (32)	5,328				5,328		3,601	
	144	144	Sewaks, (20)	50,112				50,112		2,50,485	
	6	6	Clerks, 1 (75), 1 (50), 3 (30), 1 (40)	2,000		8,100		2,640		8,049	
	19	19	Muharrirs, (27)	6,100				6,156		...	
	1	1	School Master (25)	300		180		300		...	
	2	2	Salutaries, (20)	480		500		480		480	
	24	24	Servants 1 (35), 3 (30), 1 (24), 6 (16), 1 (15), 7 (14), 2 (12), 3 (11)	5,004		2,870		3,001		2,804	
			Transport Establishment	...		...		...		84,502	
	15	15	Medical Establishment, 1 (95), 1 (75), 2 (70), 1 (45), 2 (24), 5 (20), 2 (10), 1 (8)	6,318		3,400		6,111		2,878	
			Pukhto Allowance (Medical)	240				240		...	
Allowance—				3,61,656		3,14,230		3,61,032		4,12,321	
			Good-conduct Allowance	18,516		10,500		18,516		10,522	
			Other Allowances	2,790		2,550		2,698		1,875	
			Compensation for dearness of food	...		...		...		4	
			Wu concessions	1,13,502		1,12,550		1,13,782		1,52,193	
			Transport Allowances	1,150		3,210		1,650		3,241	
			Approved Service Allowance	17,900		14,650		17,000		13,018	
			Messing Allowance	1,200		720		1,200		601	
			Travelling Allowance	19,800		17,000		19,300		17,037	
			Do Medical	1,260		650		1,260		464	
				2,06,704		1,91,800		2,06,612		1,99,020	
Supplies and Services and Contingencies—											
			Annual Re-arming Charges	28,090		34,000		33,090		32,943	
			Medical Contingencies	6,950		6,000		4,500		17,939	
			Other Contingencies	90,930		99,800		89,700		29,790	
			Pay of Menials	8,720		8,800		8,580		7,705	
			Water Supply	2,500		2,000		2,000		1,907	
				1,45,180		1,50,450		1,41,040		90,394	
			Total South Waziristan Militia	7,01,817		7,70,900		7,02,122		7,91,021	
In paying O.T. Frontier Corps.											
Salaries—			Inspecting Officer 1 (1,800)		21,000		21,000				10,800
Establishment—			Clerk	576		576					2,924
			Servants, 1 (80), 1 (18)		576		576				1,966
Allowances—			Travelling allowance	5,300		2,000				1,966	
			Compensation for dearness of food	50		24				...	
Contingencies—			Service postage and Telegraph charges	1,800						1,100	
			Cost of books, etc.	200						128	
			Other items	900						536	
				2,400			2,100				2,064
			For rounding	34							
			TOTAL	28,000		26,800					26,754

DETAILED ACCOUNT No. 25C.—POLITICAL.—DURBAR PRESENTS AND ALLOWANCES TO VAKKELS, ETC.

SUMMARY.							
Durbar Presents	16,100		18,700	16,100		18,738	
Toshakhana Contingencies	1,500		900	1,500		948	
Total		17,000	19,600		17,600		14,686
DETAILS.							
Durbar Presents for the Chief Commissioner	3,000		600	3,000		226	
Ditto Political Officer, Khyber Agency	500		100	500		...	
Ditto ditto Dir, Swat and Chitral	11,750		17,700	11,750		13,369	
Ditto ditto Kurram Agency	850		800	850		243	
Total Durbar Presents		16,100	18,700		16,100		13,738

Detailed Account No. 25D.—POLITICAL.—REFUGEES AND STATE PRISONERS.											
				Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances to Afghan Refugees from Kabul				8,930		8,300		8,370		8,110	
Charges of Afghan Refugees				1,500		1,700		1,500		1,560	
For rounding				0,760				0,570			
Total					9,800		9,600		9,900		9,660
Allowances—	Numbers		DETAILS.								
	1918-19.	1919-20.									
				Allowances to Afghan Refugees from Kabul—							
				Not exceeding Rs. (5,000) per annum—							
				Allowances (120) „							
	1	1			1,410			1,410			
	1	1			600			600			
	3	3			1,080			1,080			
	8	7			5,110			5,250			
Total Allowances to Afghan Refugees from Kabul					8,250		8,800		8,370		8,410
Detailed Account No. 25E — POLITICAL.—MISCELLANEOUS.											
Establishment—	Miscellaneous Establishment 1 (100), 1 (300), 1 (95), 1 (40), 2 (25), 4 (15), 3 (8), 6 (10), allowances 1 (3) and 2 (2), 1 (10)				14,412		13,100		12,888		4,769
	Rewards to Indian Chiefs, etc., for Political Services			23,500		22,800		21,550		41,592	
	Rewards for Intelligence			15,000		37,000		15,400		10,525	
	Secret Service			800		800		800		2,026	
	Petty Construction and Repairs . . . . .			...		50		50		28	
	Travelling allowance			2,750		1,930		2,500		1,815	
	Local Allowance . . . . .			...		20		...		...
					42,050		62,100		41,300		56,956
	Service Postage and Telegram Charges			11,200		13,000		12,100		14,512	
	Office Expenses and Miscellaneous			29,050		22,000		33,250		32,909	
Supplies and Services and Allowances—	Telephone Charges			14,125		13,000		12,150		10,080	
	Pay of Menial			516		1,250		372		928	
	Compensation for dearth of food			896		250		318		263	
	Purchase of tents			3,000		...		3,000			
					58,587		40,500		64,490		58,790
	Provision at the disposal of Chief Commissioners for unforeseen charges . . . . .				...				12,000		...
					1,15,019				1,30,678		
	For rounding				19				22		
	Total				1,15,000		1,25,300		1,30,700		1,27,505
26A.—AGRICULTURE											
				Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.			
					Rs.	Rs.	Rs.	Rs.			
Agriculture				26Aa	89,000	69,000	94,000	55,704			
Veterinary Charges				26Ab	49,000	21,000	50,000	14,313			
Total					1,38,000	90,000	1,44,000	70,017			
Imperial					69,000	45,000	72,000	35,008			
Special					69,000	45,000	72,000	35,009			

DETAILED ACCOUNT No. 26Aa.—AGRICULTURE—AGRICULTURE.								
SUMMARY.		Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Experimental Farms (Peshawar)		43,535		37,500		39,314		43,835
Subordinate Staff and Agricultural Experiment		2,028		3,500		3,008		2,049
Agricultural College (Scholarship)		1,000		1,000		1,000		720
Public Exhibitions and Fairs		7,000		8,000		7,000		6,800
Botanical and other Public Gardens		3,376		2,100		3,316		1,400
			57,839		52,000		53,638	
Lump provision for the grants of Inamas for extension of wheat cultivation			8,500		...		...
Lump provision for expenditure out of profits from the wheat scheme			23,000		17,000		40,000	
For rounding			339				302	
			89,000		69,000		94,000	55,704
DETAILS.								
Botanical and other Public Gardens.								
Station Gardens		1,500		500		1,500		...
Agri-Horticultural Garden Pay of Menials		1,236		600		1,176		578
Ditto Contingencies		500		800		500		749
Compensation for dearthness of food		140		100		140		78
Total			3,376		2,000		3,316	1,400

DETAILED ACCOUNT No. 26Ab.—AGRICULTURE.—VETERINARY CHARGES.								
SUMMARY.		Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence . . . . .		...		200		700		1,141
Subordinate Establishment		41,071		12,800		41,071		11,409
Hospitals and Dispensaries		3,100		3,000		3,100		570
Breeding Operations		5,000		5,000		5,000		1,193
			49,171				49,871	
For rounding			171				129	
Total			49,000		21,000		50,000	14,313
Establishment, etc.—	Numbers		DETAILS.					
	1918-19	1919-20.	Subordinate Establishment.					
	32	32	Veterinary Inspectors and Asst-ants, 2 (103), 3 (78), 5 (50), 9 (40), 9 (30), and 4 allowances at 5					
			16,080		7,200		16,080	7,088
			492		800		492	301
	5	5	4,380		4,000		4,380	3,754
			200		200		200	200
			468		100		468	66
			1,000		1,000		1,000	...
			22,420				22,420	
			4,512				4,512	
			23,168				23,168	
Total Subordinate Establish.			41,071		12,800		41,071	11,409

27.—TERRITORIAL AND POLITICAL PENSIONS.

	Detailed Account No.	Budget Estimate, 1919-20	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
<i>IMPERIAL.</i>		Rs.	Rs.	Rs.	Rs.
Territorial and Political Pensions . . .	27A	56,000	81,000	57,000	37,821
Charitable Allowances :—					
Not Exceeding Rs. 5,000 Per Annum.					
Miscellaneous		4,000	4,000	4,000	3,492
Total		60,000	85,000	61,000	41,313

DETAILED ACCOUNT NO. 27A.—TERRITORIAL, ETC., PENSIONS.—TERRITORIAL AND POLITICAL PENSIONS.

	Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Exceeding Rs. 5,000 Per Annum.								
MISCELLANEOUS.								
Gulam Kasim Khan, Nawab of Tank	20,000		38,000		20,000		1,667	
Not Exceeding Rs. 5,000 Per Annum.								
Miscellaneous	36,000		43,000		37,000		36,154	
Total		56,000		81,000		57,000		37,821

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
Superannuation and Retired Allowances	29A	1,78,000	1,68,000	1,70,500	1,57,470
Compassionate Allowances	29B	12,200	11,100	11,000	10,700
Gratuities	29C	7,200	7,100	5,000	6,874
Pensions for Distinguished and Meritorious Services		3,500	3,700	3,500	2,469
Commuted Value of Pensions.		5,000	8,000	5,000	2,509
Refunds		100	100	...	...
Total		2,06,000	1,98,000	1,95,000	1,80,022
Imperial		1,08,000	99,000	98,000	90,011
Special		1,08,000	99,000	97,000	90,011

DETAILED ACCOUNT No. 29A.—SUPERANNUATION ALLOWANCES, ETC.—SUPERANNUATION AND RETIRED ALLOWANCES.

Departments—		Budget Estimate, 1918-19.	Lapsed since the date of framing the Budget Estimate, 1918-19 (a)	Amount payable in 1919-20.	New Pensions and Retired Allowances granted since the date of last Estimate (b)	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Land Revenue	27,287	672	26,615	1,250	27,365		
	Salt	504	...	501	...	501		
	Excise	448	26	417	73	490		
	Forest	258	...	285	96	354		
	Post Office	8,274	60	8,214	855	8,569		
	General Administration	2,514	...	2,514	...	2,514		
	Law and Justice	26,257	1,052	24,105	2,310	26,351		
	Police	73,091	1,719	71,977	11,302	80,274		
	Education	577	...	577	...	577		
	Medical	1,421	...	1,426	...	1,426		
	Political Agency	5,086	...	5,085	...	5,086		
	Miscellaneous Departments	8,350	2,915	415	...	465		
	Public Works	9,098	...	9,018	843	9,986		
		1,59,155	7,014	1,52,111	19,205	1,71,376		
	Lump addition	11,315				6,624		
	Total	1,70,500				1,78,000	1,68,000	1,57,470

DETAILED ACCOUNT No. 29B.—SUPERANNUATION ALLOWANCES, ETC.—COMPASSIONATE ALLOWANCES.

Military Pensions	1,761	...	1,761	...	1,761	1,100	1,660
Miscellaneous Allowances and Rewards	9,200	108	9,092	1,314	10,106	10,000	9,040
	10,964	108	10,866	1,314	12,170		
For rounding	30				30		
Total	11,000				12,200	11,100	10,700

DETAILED ACCOUNT No. 29C.—SUPERANNUATION ALLOWANCES, ETC.—GRATUITIES.

	Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gratuities to discharged Public Servants	1,830		1,200		1,000		1,386	
" " for Policemen	2,370		4,000		3,000		4,593	
" " for Patwaries			1,800		1,000		795	
Total		7,200		7,100		5,000		6,874

30.—STATIONERY AND PRINTING.

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
Stationery purchased in the Country	30A	35,400	29,100	27,600	27,180
Government Presses	30B	49,100	39,000	61,500	35,340
Printing at Private Presses	30C	11,400	6,600	11,500	6,742
Lithography		19,200	11,900	14,000	13,929
Stationery supplied from Central Stores		22,600	20,400	20,400	24,243
Refund . . . . .		...		...	2
Total		1,38,000	1,07,000	1,35,000	1,07,436
Imperial		69,000	51,000	68,000	53,718
Special		69,000	53,000	67,000	53,718

DETAILED ACCOUNT No. 30A.—STATIONERY AND PRINTING.—STATIONERY PURCHASED IN THE COUNTRY.

	Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Revenue Department	10,123		9,500		7,778		8,871	
Civil and Session Courts	6,310		4,303		4,125		4,823	
Criminal Courts	6,003		7,309		6,845		6,842	
Police Department	7,000		6,700		6,850		6,357	
Miscellaneous . . . . .	...		800				206	
Revenue Commissioner	4,200		1,000		3,000		601	
Settlement Department	300				...		...
For rounding	36				4			
	35,101		29,100		27,600		27,180	

(a) The deductions shown in this column include the Superannuation Allowances transferred for payment to other Governments.
 (b) Includes the Superannuation Allowances transferred for payment from other Governments.

NORTH-WEST FRONTIER PROVINCE—EXPENDITURE.

DETAILED ACCOUNT No. 30B.—STATIONERY AND PRINTING.—GOVERNMENT PRESSES.											
SUMMARY.				Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Secretariat Press				32,400		23,200		31,500		7,483	
Jail Presses				17,000		15,800		80,000		17,857	
Total					49,400		39,000		61,500		85,340
Establishment—	Numbers		DETAILS.								
	1918-19	1919-20.									
Secretariat Press.											
I.—ADMINISTRATION.											
	1	1	(1) Superintendent (250) + Personal Allowance (50)	3,600		3,960		3,000		3,960	
	2	2	(2) Office Establishment (45), (60)	1,260		1,350		1,260		1,317	
			(5) Temporary Establishment	316		190		316		160	
			Overtime	229		...		229		...	
			Menial Establishment	192		250		102		226	
II.—PRESS.											
	1	1	Supervision and Storekeeping Staff (60)	720	5,597	720	5,250	720	5,597	751	5,468
			Overtime	180		80		180		58	
(2) Composing Branch—											
			Supervision and Accounts	408		700		398		414	
			Overtime to Supervision and Accounts	102		50		98		30	
			(c) Workmen—Permanent	2,070		2,100		2,000		2,018	
			Auxiliary Permanent . . . . .	...		50		...		57	
			Auxiliary Temporary	252		350		284		504	
			Workmen Temporary	7,130		2,800		6,000		3,378	
			(d) Overtime to Auxiliaries	84		30		88		12	
			Do. to Workmen . . . . .	...		30		...		12	
(3) Reading Branch—											
	5	5	(a) Permanent, 1(125), 1(35), 2(30), 1(100), Personal Allowance (25)	4,110		3,980		4,140		4,104	
			Day extra . . . . .	...		30		...		...
			Overtime to Reading Branch	1,035		...		1,035		...	
(4) Press and Machine—											
			(b) Auxiliaries—Permanent	132		150		133		117	
			(c) Temporary	156		130		150		115	
			(c) Workmen—Permanent	240		530		240		255	
			(d) Temporary	1,178		800		1,176		1,039	
			Overtime to Auxiliaries	72		50		72		23	
			Do. to Workmen	354		100		354		187	
(5) Warehouse and Binding—											
			(c) Workmen—								
	3	3	(a) Permanent (20—25) (14), (13)	624		550		624		586	
			(b) Temporary . . . . .	...		20		...		41	
			Overtime to Workmen . . . . .	...		40		...		40	
			Do. to Auxiliaries	156		...		156		...	
Type Foundry and Carpentry—											
			Mechanical Staff . . . . .	...	19,031	430	13,740	...	17,881	462	14,167
III.—Publishing Branch, Clerks and Servants, (40), (12), (9)											
	3	3	Overtime to Servants	732				732		206	
				68				68		...	
V.—Outside Printing, Clerk (30)											
					795		330		795		206
					960		960		960		960
VII.—ALLOWANCES.											
Allowances—			House Rent Allowance	360		...		360		...	
			Hill Journey Allowance	1,200		...		1,200		...	
			Compensation for dearness of food	1,098		540		1,080		521	
			Travelling Allowance	500	3,158	...	540	500	3,140	194	715
VIII.—SUPPLIES AND SERVICES.											
Supplies and Services—			Postage and Packing	400		150		400		163	
			Purchase of raw material and store . . . . .	...		...		...		15,527	
			Freight, etc., on Plant and Furniture	150		...		150		8	
			Do. do. on Stationery	500		260		500		214	
			Purchase, etc., of Plant and Furniture	725		...		725		8	
			Repairs, etc., do. do. do.	25	1,800	200	610	25	1,800	182	14,957
IX.—CONTINGENCIES.											
Contingencies—			Lighting Charges . . . . .	...		40		...		...
			Pay of Menials	200		140		200		181	
			Hot and Cold Weather Charges	350		450		350		384	
			Office Expenses and Miscellaneous	200		150		200		154	
			Clothing for Peons	60		50		60		5	
			Postage Charges	70		890		70		75	
			Hill Journey Charges	200		50		200		...	
					1,080		1,270		1,080		729
					82,421				81,203		
					21				297		
For rounding											
Total Secretariat Press					82,400		28,200		81,500		7,483

DETAILED ACCOUNT No. 80B.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd.*

	Numbers.			Budget Estimate, 1913-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Jail Presses.								
			I.—ADMINISTRATION.								
			II.—PRESS OFFICE ESTABLISHMENT. OFFICE ESTABLISHMENT.								
<i>Establishment—</i>	1		(i) Permanent, (50)		600		600		600		585
<i>Supplies and Services—</i>			VIII.—SUPPLIES AND SERVICES.								
			Purchase of Plant and Furniture and Freight					1,000		906	
			Repairs to do.	...		...		30		10	
			Freight, etc, on do.	...		...		200		...	
			Purchase of Raw Materials	16,280		15,200		24,000		21,874	
			Freight, etc, on Stationery	...		...		4,000		1,874	
			Purchase of Country Stationery	...		...		10		1	
			Postage and Packing Charges and Freight	...		...		...		7	
<i>Contingencies—</i>			Office Expenses and Miscellaneous Postage and Packing Charges		16,280		15,200		20,240		27,272
					100		...		230 20		...
			For rounding		16,980 40				30,060 60		
			Total Jail Presses		17,000		16,800		30,000		27,837

DETAILED ACCOUNT No. 80C.—STATIONERY AND PRINTING.—PRINTING AT PRIVATE PRESSES.

	Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chief Commissioner	100		800		100		709	
Revenue Commissioner (including Subordinate Revenue officers)	2,000		900		3,500		780	
Judicial Commissioner (including Criminal Courts)		2,600		1,700		3,600		1,489
		1,100		500		1,100		586
Forest	400		...		400		...	
Medical	50		...		1,330		6	
Police	5,800		4,000		4,200		4,304	
Education	1,250		100		700		41	
Miscellaneous	200		300		200		271	
Settlement	...		...		...		5	
		7,700		4,400		6,880		4,717
For rounding						11,530 30		
Total		11,400		6,600		11,500		6,742

32.—MISCELLANEOUS.

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
Miscellaneous and Unforeseen Charges		11,500	1,500	11,500	1,473
Contributions		2,600	2,600	3,900	2,161
Irrecoverable Temporary Loans written off		...	...	...	3,346
Rewards for Proficiency in Oriental Lan- guages and Allowance to Language Ex- amination Committees		2,000	2,000	3,000	2,006
Charges for Remittance of Treasure		2,000	2,000	1,500	1,758
Donations for Charitable Purposes	32A	1,300	1,800	900	1,518
Rewards for Destruction of Wild Animals		700	200	684	190
Petty Establishments	32B	32,108	31,300	32,816	29,436
Miscellaneous Refunds		700	800	500	351
Miscellaneous Charges for the Treatment of Patients at the Pasteur Institute, Kas- auli		...	...	100	61
Charges on account of European Vagrants.		100	...	...	112
War Boards		...	34,000	...	...
Total		53,000	70,000	55,000	42,420
Imperial		26,000	38,000	27,000	21,210
Special		27,000	38,000	28,000	21,210

NORTH-WEST FRONTIER PROVINCE—EXPENDITURE.

DETAILED ACCOUNT NO. 32A.—MISCELLANEOUS.—DONATIONS FOR CHARITABLE PURPOSES. (a)

	Budget Estimate, 1919-20		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Interring paupers	150	}	1,600		900		889	
Maintenance of indigent and insane persons	1,150							
Other charges . . . . .	...		...		...		1,127	
Total .		1,300		1,600		900		1,516

(a) The expenditure is controlled by the Revenue Commissioner.

DETAILED ACCOUNT NO. 32B.—MISCELLANEOUS.—PETTY ESTABLISHMENT.

	Numbers.		Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.			
	1918-19.	1919-20.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Establishment, etc.—	17	13	Circuit and Sessions Houses (b)—									
			Servants, 1 (25), 1 (15), 8 (10), 2 (8), 1 (7)		1,716	1,950	2,106	1,721				
			Contingencies		2,056	2,200	2,224	1,827				
			Pay of Menials		432	500	240	494				
			Compensation for dearness of food .		282	200	282	142				
			Petty Construction and Repairs .		...	..	...	2
			Lump provision for New Rest and Circuit Houses		1,500		1,500					
			Miscellaneous Petty Establishments									
			Clerks . . . . .		...	...	...	} 1,146
			Servants . . . . .		...	...	...	
			Compensation for dearness of food		210	300		285				
			Contingencies . . . . .		...	} 1,450	556	...		
			Pay of Menials		750		708	...				
			A.—Charges for Conservancy of Kachai compounds, viz.—									
		10	10	Servants, 1 (12), 4 (8), 1 (10), 1 (6), 1 (2), 1 (9), 1 (7)		936	} 2,800	936	2,882			
				Other charges		1,508		1,032	...			
				Compensation for dearness of food		30	...	186	...			
				Pay of Menials	72	...			
				Copying Agency		22,876	21,900	28,034	21,484			
						32,406		32,924				
						506		6				
				For rounding								
				Total			82,100		31,300		32,916		29,486

(b) The contingent expenditure is controlled by Divisional Judges.

42.—IRRIGATION—MAJOR WORKS. (c)

Working expenses in charge of P. W. Officers,	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
	Rs.	Rs.	Rs.	Rs.
Extension and Improvement	45,000	1,08,000	32,500	68,887
Maintenance and Repairs	2,85,000	8,27,000	1,50,000	8,56,103
Establishment	8,08,000	4,09,000	4,68,000	2,76,497
Other Items	—6,000	—57,000	3,500	4,696
Total	6,32,000	7,85,000	6,54,000	7,05,183
Imperial	5,06,000	6,19,000	4,52,000	5,46,773
Special	1,26,000	1,66,000	2,02,000	1,58,369
Interest on Debt	9,57,000	9,59,000	8,86,000	9,11,669
Imperial	8,44,000	8,38,000	7,82,000	8,03,564
Special	1,13,000	1,12,000	1,04,000	1,08,105

(c) For details see P. W. Department Final Issues Budget for 1919-20.

48.—IRRIGATION.—MINOR WORKS AND NAVIGATION.

	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
		Rs.	Rs.	Rs.	Rs.
In charge of Civil Officers	43A	40,000	59,000	40,000	73,745
In charge of P. W. Officers (a)—					
Works		84,000	2,82,000	10,000	332
Establishment		35,000	61,000	..	70
Other Items		2,000	4,000	...	5
Total		1,61,000	4,06,000	50,000	71,152
Imperial		80,000	2,03,000	25,000	37,076
Special		81,000	2,03,000	25,000	37,076

(a) For details see P. W. Department Final Issues Budget for 1919-20.

DETAILED ACCOUNT No. 43A.—IRRIGATION—MINOR WORKS AND NAVIGATION.—IN CHARGE OF CIVIL OFFICERS.

	Numbers.			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries, etc.—	2	2	Salary of Officers, (400), (350)	9,000		9,000		9,000		8,400	
	13	13	Establishment, 1 (60), 1 (50), 1 (40), 2 (30), 1 (22), 2 (20), 5 (8).	3,744		3,600		3,744		3,425	
			Travelling Allowance	3,716		2,900		3,716		3,468	
			Compensation for dearness of food	226		100		226		112	
			Repairs of Canals	25,000		25,000		25,000		17,871	
			Contingencies	900		1,400		900		2,469	
			Grants in-aid for Irrigation works . . . . .	...		20,000		...		40,000	
					42,586		62,000		42,586		
			Deduct—Contributions from District Fund		3,000		3,000		3,000		
					39,586				39,586		
			For rounding		414				414		
			Total		40,000		59,000		40,000		73,745

45.—CIVIL WORKS.					
<i>WHOLLY IMPERIAL.</i>	Detailed Account No.	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
In charge of Public Works Officers. (a)		Rs.	Rs.	Rs.	Rs.
Postal and Telegraph Buildings		15,000	8,000	6,000	6,168
<i>DIVIDED.</i>					
In charge of Civil Officers	45A	87,000	82,000	84,000	80,491
In charge of Public Works Officers (a)	45B	32,85,000	18,92,000	25,00,000	24,43,148
Total Divided		33,72,000	19,74,000	25,84,000	25,23,639
TOTAL		33,87,000	19,82,000	25,90,000	25,29,807
Imperial		17,01,000	9,95,000	12,98,000	12,67,987
Special		16,86,000	9,87,000	12,92,000	12,61,820

(a) For details see P. W. Department Final Issues Budget for 1919-20.

DETAILED ACCOUNT NO. 15 A.—CIVIL WORKS.—IN CHARGE OF CIVIL OFFICERS.

	Numbers			Budget Estimate, 1919-20.		Revised Estimate, 1918-19.		Budget Estimate, 1918-19.		Accounts, 1917-18.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment, etc.—</i>	72	73	Staging Bungalow Establishment.								
			1 (11), 2 (12), 3 (10), 5 (8), 23 (7), 18 (6), 1 (5), 2 (4), 1 (3), 4 (2), 1 (1), 6 (6) for 6 months, and 6 (7) for 6 months	5,292		5,300		5,424		5,384	
	1	1	Ferry Daroga (50)	600				600			
	6	4	Ferry Mohunias, 2 (20), and 2 (15)	840				840			
	20	20	Servants 6 (8), 14 (5)	1,416				1,416			
	5	5	Encamping Ground Servants, 2 (6), 1 (6) for 6 months, 1 (5) for 7 months, 1 (6) for 3 months	230				230			
			Staging Bungalow contingencies.	9,032		8,650		9,062		7,755	
			Pay of Menials	1,512		3,000		1,512		2,337	
			Ferry Contingencies	705		700		705		606	
			Pay of Menials . . . . .	...		...		...		8	
			Travelling Allowance . . . . .	...		100		...		17	
			Encamping Ground Contingencies	1,471		950		1,471		1,056	
			Pay of Menials	204		300		204		332	
			Compensation for dearth of food	1,560		1,100		1,512		1,055	
			Toll Bar Establishment	1,698		...		...		...
<i>Civil Buildings—</i>			Original Works—		24,560		23,000		23,001		21,796
			Public Works		1,600		...		400		...
			Repairs—								
<i>Communications—</i>			Public Works	6,248		6,100		5,648		5,623	
			Miscellaneous	300		300		300		336	
			Original Works—		6,548		6,400		5,948		5,959
<i>Miscellaneous Public Improvements—</i>			Metalled Roads, etc. . . . .	...		...		...		23	
			Repairs—								
			Metalled Roads	1,055		100		255		340	
<i>Other charges—</i>			Unmetalled Roads	1,800		1,600		1,100		1,751	
			Drains and Bridges	200		...		1,600		...	
			Repairs—Taxes—		3,055		1,700		2,955		2,114
			Improvements of other towns		760		450		700		372
			Refunds . . . . .	...		200		350		...	
			Contribution to Local Bodies	50,250	50,250	50,250	50,450	50,250	50,600	50,250	50,250
			For rounding		86,713 287				83,604 396		
			Total		87,000		82,000		84,000		80,491

DETAILED ACCOUNT No 45B.—CIVIL WORKS.—IN CHARGE OF P. W. OFFICERS

	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
	Rs.	Rs.	Rs.	Rs.
Original Works—				
Civil Buildings	14,53,400	5,84,300	6,69,900	3,68,398
Communications	4,93,600	1,01,600	1,77,900	2,52,368
Miscellaneous Public Improvements	21,000	—14,500	11,200	24,973
Repairs	9,73,000	9,32,700	12,48,000	15,35,200
Establishment	3,00,000	2,35,000	3,00,000	2,23,257
Other Items	44,000	34,500	32,000	31,452
Reserve			59,000	..
Lump addition to agree with the amount adopted in the final edition of Budget note.		18,900		
Total	32,85,000	18,93,000	25,01,000	24,43,148
<i>Deduct—Expenditure in England</i> . . . . .	...	1,000	1,000	..
NET INDIA	32,85,000	18,92,000	25,00,000	24,43,148

49 —IRRIGATION—WORKS NOT CHARGED TO REVENUE. (a)

	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Works	3,89,000	1,07,000	3,66,000	4,93,311
Establishment	2,07,000	39,900	72,000	2,26,352
Other Items . . . . .	..	—1,22,900	1,000	— 65,890
TOTAL	5,48,000	24,000	4,39,000	6,58,773
<i>Deduct—Expenditure in England</i> . . . . .	..	...	85,000	...
TOTAL	5,48,000	24,000	3,54,000	6,58,773

(a) For details see P. W. Department Final Issues Budget for 1919-20.

APPENDIX A.*Memorandum showing transfers between Imperial and Special Revenues.*

	Budget Estimate, 1919-20.	Revised Estimate, 1918-19.	Budget Estimate, 1918-19.	Accounts, 1917-18.
	Rs.	Rs.	Rs.	Rs.
From Imperial to Special.				
<i>Recurring—</i>				
(1) Fixed adjustment under the <i>guaranteed</i> -Provincial Settlement	4,18,000	1,48,000	4,48,000	4,48,000
(2) For loss in income-tax revenue necessitated by changes in taxation	30,000	...	...	...
(2A) In connection with the relief of Municipalities from Police Charges	50,000	58,000	58,000	58,000
3) For Reorganization of Border Military Police	34,000	34,000	34,000	34,170
(4) For improvement of pay and training of teachers	19,000	19,000	19,000	19,000
(5) For Education	27,000	25,000	25,000	25,000
(6) Further Assignment for Education	23,000	28,000	28,000	27,500
(7) For the improvement of Secondary Education	28,000	28,000	28,000	28,500
(8) For Aided Schools	13,000	12,000	13,000	12,500
(9) For expansion of Primary Education	19,000	19,000	19,000	19,000
(10) Further Assignment for above	24,000	24,000	16,000	...
(11) For Sanitation	25,000	25,000	25,000	25,000
(12) For improvement of Sanitary Services	7,000	7,000	7,000	7,000
(13) For remission of appropriations from cesses	26,000	26,000	26,000	26,000
(14) For remission of certain recoveries from Local Bodies	1,000	1,000	1,000	575
(15) For the maintenance of the Islamia School and College at Peshawar.	5,000	5,000	5,000	5,000
Total Recurring	7,90,000	7,60,000	7,52,000	7,85,515
<i>Non-recurring—</i>				
(16) For War Boards—Publicity Board	...	17,000	..	...
(17) For the Drainage and Water Supply Scheme for the Peshawar City	..	..	...	50,000
(18) Out of the profits from the wheat scheme	..	..	..	25,000
(19) For the cost of extra wear and tear to Civil Roads on account of military operations	...	..	..	81,728
(20) In aid of special Revenues to wipe off the months Closing Balance	13,85,000	6,92,000	5,94,000	49,250
(20A) For Sanitary Improvements	..	13,000	...	...
Total Non-recurring Assignments	13,85,000	7,22,000	5,94,000	1,55,978
Total Imperial to Special	21,75,000	14,82,000	13,46,000	8,91,523
From Special to Imperial.				
(21) In connection with the new scheme of taxation (Recurring).	50,000	50,000	50,000	50,000
(22) In connection with the covered water channel in place of existing open channel which supplies the garrison at Tank with washing water (Non-recurring)	...	...	...	20,000
(23) In connection with the reduction of 4½ lakhs in the Public Works charges in consequence of transfer of certain roads to Military Works Services (Recurring)	2,25,000	2,25,000	...	...
Total Special to Imperial	2,75,000	2,75,000	50,000	70,000
Net Assignments from Imperial to Special	19,00,000	12,07,000	12,96,000	8,91,523

APPENDIX B.

Statement showing under Minor Heads the provision made in the Estimates and the amounts included in the Accounts on account of Exchange Compensation Allowance.

	Budget Estimate, 1919-20	Revised Estimate, 1918-19	Budget Estimate, 1918-19	Accounts, 1917-18.		
	Imperial.	Imperial.	Imperial.	Imperial.	Special.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
18.—General Administration—						
Chief Commissioner		200	600	1,899	...	1,399
Military Secretariat	"	...		8	8	16
Revenue Commissioner, etc.	"	290	758	1,398		1,398
...		430	1,658	2,605	8	2,813
19A.—Law and Justice—Courts of Law—						
Judicial Commissioner		220	728	1,348	...	1,348
Civil and Sessions Courts		155	..	155
...		220	728	1,498	.	1,498
20.—Police—						
Superintendence	300	956	908	902	1,805
District Executive Force	400	1,194	1,142	1,142	2,284
Special Police		400	1,170	1,630	1,680	3,360
...		1,100	3,820	3,725	3,724	7,449
22.—Education—						
Direction	150	427	404	404	808
Government's Schools, General	284	.	...	..
Ditto Special	70	233	176	176	352
...		220	944	580	580	1,160
23.—Ecclesiastical—						
Ecclesiastical Establishments	340	560	1,718	...	1,718
24 A.—Medical—						
Medical Establishments	380	1,229	1,578	625	2,203
24 B.—Sanitation—						
Expenses in connection with Bubonic Plague, Malaria and Epidemics.	600	...	...	...
25.—Political—						
Political Agents	100	1,710	271	258	529
Watch and Ward Trans-Frontier (N.-W. F.)	...	3,840	10,256	9,021	9,021	18,042
...		3,440	11,968	9,292	9,279	18,571
GRAND TOTAL	...	6,130	20,905	21,196	14,216	35,412

1. The first part of the document is a list of names and titles.

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Government of Madras

CIVIL BUDGET ESTIMATE

FOR THE YEAR

1919-1920

GOVERNMENT

CIVIL BUDGET ESTIMATE

GENERAL ABSTRACT OF

REVENUE & RECEIPTS.	Reference to De tailed Estimate	BUDGET, 1919-1920.			REVISED, 1918-1919			No. of Item.
		Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	
I.—LAND REVENUE.	Page 6	Rs. 3,05,17,000	Rs. 3,05,17,000	Rs. 6,10,34,000	Rs. 2,89,53,000	Rs. 2,89,54,000	Rs. 5,79,07,000	1
II.—OPIMUM . . .	7	6,15,000	...	6,15,000	6,10,000		6,10,000	2
III.—SALT . . .	7	1,70,64,000	...	1,70,64,000	1,78,41,000	..	1,78,41,000	3
IV.—STAMPS . . .	7	82,50,000	82,50,000	1,65,00,000	80,00,000	80,00,000	1,60,00,000	4
V.—EXCISE . . .	8	2,34,09,000	2,34,08,000	4,68,17,000	2,29,66,000	2,29,61,000	4,59,32,000	5
VII.—CUSTOMS . . .	9	1,83,84,000	...	1,83,84,000	1,01,54,000		1,05,54,000	6
VIII.—INCOME TAX— CIVIL OFFICERS . . .	10	82,45,000	38,95,000	1,21,40,000	61,50,000	37,50,000	99,00,000	7
PUBLIC WORKS OFFICERS (COORG) . . .	10	1,000	...	1,000	1,000		1,000	8
IX.—FOREST . . .	11	..	49,36,000	49,36,000		39,63,000	39,63,000	9
X.—REGISTRATION	12		27,10,000	27,10,000	...	26,60,000	26,60,000	10
XI.—TRIBUTES FROM INDIAN STATES. . .	12	44,97,000	...	44,97,000	44,97,000		44,97,000	11
XII.—INTEREST	13	8,11,000	5,28,000	13,39,000	8,14,000	4,78,000	12,92,000	12
XVIA.—LAW AND JUS- TICE—COURTS OF LAW . . .	14		10,91,000	10,91,000	...	10,10,000	10,10,000	13
XVIB.—LAW AND JUS- TICE—JAILS . . .	15	..	7,08,000	7,08,000		9,92,000	9,92,000	14
XVII.—POLICE . . .	15	.	5,46,000	5,46,000		5,33,000	5,33,000	15
XVIII.—PORTS AND PILO- AGE . . .	16	...	1,000	1,000		1,000	1,000	16
XIX.—EDUCATION . . .	16	...	5,20,000	5,20,000		3,79,000	3,79,000	17
XX-A.—MEDICAL . . .	17		2,71,000	2,71,000		2,90,000	2,90,000	18
XX-B.—SANITATION . . .	18	.	15,000	15,000		47,000	47,000	19
XXI-A.—AGRICULTURE . . .	18	...	3,74,000	3,74,000		2,81,000	2,81,000	20
XXI-B.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS . . .	19	..	19,56,000	19,56,000		17,88,000	17,88,000	21
XXII.—RECEIPTS IN AID OF SUPPLE- MENTATION, ETC . . .	20	1,20,000	1,47,000	2,67,000	1,14,000	2,04,000	3,18,000	22
XXIII.—STATIONERY AND PRINTING . . .	21	19,000	1,42,000	1,61,000	22,000	1,55,000	1,77,000	23
XXV.—MISCELLANEOUS	22	28,000	2,64,000	2,92,000	32,000	2,56,000	2,88,000	24
XXIX.—IRRIGATION— MAJOR WORKS. DIRECT RECEIPTS (PUBLIC WORKS). . .	24	1,61,000	1,61,000	3,22,000	1,63,000	1,63,000	3,26,000	25
PORTION OF LAND REVENUE DUE TO IRRIGATION. . .	24	53,61,000	53,61,000	1,07,22,000	53,24,000	53,23,000	1,06,47,000	26
XXX.—MINOR WORKS AND NAVIGATION— CIVIL OFFICERS. . .	24	...	25,000	25,000	...	22,000	22,000	27
PUBLIC WORKS OFFICERS . . .	24	...	2,90,000	2,90,000	.	2,75,000	2,75,000	28
XXXI.—CIVIL WORKS— CIVIL OFFICERS. . .	24	..	10,000	10,000	..	84,000	84,000	29
PUBLIC WORKS OFFICERS . . .	24	15,000	4,25,000	4,40,000	19,000	4,33,000	4,52,000	30
TOTAL REV. & RECEIPTS	255	11,24,97,000	8,65,51,000	19,90,48,000	10,60,60,000	8,29,57,000	18,90,17,000	31
TRANSFERS BETWEEN IM- PERIAL AND PROVINCIAL REVENUES . . .	256	— 20,17,000	+ 20,17,000	...	— 20,33,000	+ 20,33,000	..	32
TOTAL . . .		11,04,80,000	8,85,68,000	19,90,48,000	10,40,27,000	8,49,90,000	18,90,17,000	33
OPENING BALANCE . . .			1,96,09,000			2,01,08,000		34
GRAND TOTAL . . .			10,81,77,000			10,50,98,000		35

OF MADRAS.

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FOR THE YEAR 1919-1920.

REVENUE AND RECEIPTS.

No of Item.	BUDGET, 1918-1919.			ACCOUNTS, 1917-1918.			BUDGET ESTIMATE, 1918-1920, COMPARED WITH REVISED, 1918 1919	
	Imperial.	Provincial.	Total	Imperial.	Provincial.	Total	Increase.	Decrease.
	Rs	Rs	Rs	Rs	Rs.	Rs	Rs	Rs
1	3,05,69,000	3,05,69,000	6,11,98,000	2,97,45,104	2,97,45,105	5,94,90,209	81,27,000	.
2	6,15,000		6,15,000	5,23,025		5,23,025	5,000	.
3	1,61,80,000		1,61,80,000	1,61,03,441		1,61,98,441	.	7,77,000
4	79,75,000	79,75,000	1,59,50,000	77,11,598	77,11,599	1,54,23,197	5,00,000	
5	2,08,14,000	2,08,14,000	4,16,28,000	2,01,76,050	2,01,76,050	4,03,52,100	8,85,000	..
6	1,17,75,000	..	1,17,75,000	1,15,02,941	.	1,15,02,941	23,30,000	..
7	47,50,000	37,50,000	85,00,000	43,09,220	38,30,349	81,39,569	22,40,000	..
8	1,000		1,000	1,140		1,140		.
9	..	48,45,000	48,45,000		54,56,489	54,56,489	9,73,000	
10	..	25,50,000	25,50,000		24,72,459	24,72,459	50,000	...
11	44,97,000		44,97,000	44,96,519		44,96,519		
12	8,18,000	5,00,000	13,18,000	7,29,761	4,56,476	11,86,237	47,000	...
13	.	10,79,000	10,79,000		11,33,641	11,33,641	81,000	.
14	.	6,40,000	6,40,000	...	7,69,942	7,69,942	.	2,84,000
15	.	5,32,000	5,32,000	.	5,40,124	5,40,124	18,000	
16	..	..	..		410	410	.	..
17	.	4,28,000	4,28,000		3,54,894	3,54,894	1,41,000	...
18	..	2,35,000	2,35,000	.	1,57,224	1,57,224		19,000
19	.	14,000	14,000		15,525	15,525		32,000
20	...	1,99,000	1,99,000	..	1,88,771	1,88,771	1,42,000	.
21	...	17,21,000	17,21,000	..	18,71,495	18,71,495	1,68,000	
22	1,23,000	1,20,000	2,43,000	1,22,624	1,25,990	2,48,614	.	51,000
23	17,000	1,25,000	1,42,000	15,235	1,68,063	1,83,303	..	16,000
24	65,000	3,12,000	3,77,000	87,497	2,02,380	2,89,817	4,000	...
25	1,80,000	1,80,000	3,20,000	1,59,537	1,59,537	3,19,074	.	4,000
26	51,83,000	51,83,000	1,03,66,000	54,16,462	54,16,461	1,08,32,923	75,000	
27	...	23,000	23,000	...	24,491	24,491	3,000	...
28	...	2,50,000	2,50,000	...	2,92,379	2,92,379	15,000	..
29	...	10,000	10,000	...	42,156	42,156		74,000
30	11,000	4,29,000	4,40,000	23,418	4,41,425	4,64,843	.	12,000
31	10,35,53,000	8,44,33,000	18,59,86,000	10,12,18,512	8,17,55,440	18,29,73,952	1,13,00,000	12,69,000
32	-21,11,000	+ 21,11,000	...	-16,74,540	+ 16,74,540	...	...	...
33	10,14,42,000	8,45,44,000	18,59,86,000	9,95,48,972	8,34,29,980	18,29,78,952		
34		1,93,57,000			1,52,37,920		+ 1,00,81,000	
35		10,39,01,000			9,36,67,900			

CIVIL BUDGET ESTIMATE

GENERAL ABSTRACT OF

EXPENDITURE.	Reference Detailed Estimate	BUDGET, 1919-1920			REVISED, 1918-1919.			No. of Items.
		Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1 — REFUNDS AND DRAWBACKS	25	5,66,000	3,10,000	8,76,000	7,75,000	3,70,000	11,45,000	1
2 — ASSIGNMENTS AND COMPENSATIONS	28	9,59,000	3,10,000	12,69,000	9,61,000	3,13,000	12,73,000	2
3 — LAND REVENUE	28		1,34,24,000	1,34,24,000		1,29,50,000	1,29,50,000	3
5 — SALT	45	28,45,000		28,45,000	26,31,000		26,31,000	4
6 — STAMPS	50	2,31,000	2,31,000	4,62,000	2,31,000	2,33,000	4,64,000	5
7 — EXCISE	61	11,23,000	11,23,000	22,46,000	10,40,000	10,40,000	20,80,000	6
9 — CUSTOMS	52	4,99,000		4,99,000	4,62,000		4,62,000	7
10 — INCOME TAX	66	55,000	55,000	1,10,000	46,000	46,000	92,000	8
11 — FOREST	68		37,25,000	37,25,000		31,30,000	31,30,000	9
12 — REGISTRATION	62		16,20,000	16,20,000		15,07,000	15,07,000	10
13 — INTEREST ON ORDINARY DEBT	65	..	4,20,000	4,20,000		3,84,000	3,84,000	11
14 — INTEREST ON OTHER OBLIGATIONS	72	3,18,000		3,18,000	2,81,000	..	2,81,000	12
18 — GENERAL ADMINISTRATION	74	5,04,000	17,09,000	22,13,000	6,12,000	16,35,000	22,47,000	13
19A — LAW AND JUSTICE—COURTS OF LAW	87	..	98,76,000	98,76,000		89,70,000	89,70,000	14
19B — LAW AND JUSTICE—JAILS	103		18,23,000	18,23,000		20,56,000	20,56,000	15
20 — POLICE	118		1,36,51,000	1,36,51,000		1,20,46,000	1,20,46,000	16
21 — PORTS AND PILOTAGE	137		49,000	49,000	..	49,000	49,000	17
22 — EDUCATION	137		1,28,98,000	1,28,98,000		1,08,00,000	1,08,00,000	18
23 — ECCLESIASTICAL	156	3,77,000		3,77,000	3,59,000		3,59,000	19
24A — MEDICAL	158		36,67,000	36,67,000		25,95,000	25,95,000	20
24B — SANITATION	194		24,15,000	24,15,000		14,70,000	14,70,000	21
25 — POLITICAL	202	75,000	92,000	1,67,000	97,000	91,000	1,88,000	22
26A — AGRICULTURE	206		20,97,000	20,97,000		15,65,000	15,65,000	23
26B — SCIENTIFIC AND OTHER MINOR DEPARTMENTS	219		22,93,000	22,93,000	..	17,09,000	17,09,000	24
27 — TERRITORIAL AND POLITICAL PENSIONS	236	2,82,000		2,82,000	2,81,000		2,81,000	25
28 — CIVIL FORGIVENESS AND ABSENTEE ALLOWANCES	239	19,000		19,000	33,000		33,000	26
29 — SUPERANNUATION ALLOWANCES AND PENSIONS	240	31,000	37,00,000	37,31,000	37,000	35,98,000	36,35,000	27
30 — STATIONERY AND PRINTING	241	9,00,000	14,84,000	23,84,000	8,00,000	14,16,000	22,16,000	28
32 — MISCELLANEOUS	246	1,45,000	16,00,000	17,45,000	1,85,000	5,25,000	7,10,000	29
33 — FAMINE RELIEF—CIVIL OFFICERS	251	83,000	27,000	1,10,000	11,000	4,000	15,000	30
P.W. OFFICERS	251	67,000	23,000	90,000	45,000	15,000	60,000	31
35 — PROTECTIVE IRRIGATION WORKS	251	1,62,000		1,62,000	2,20,000		2,20,000	32
42 — IRRIGATION—MAJOR WORKS—WORKING EXPENSES (PUBLIC WORKS)	251	8,62,000	8,62,000	17,24,000	9,95,000	9,95,000	19,90,000	33
INTEREST ON DEBT	251	15,69,000	15,69,000	31,38,000	15,55,000	15,55,000	31,10,000	34
43 — MINOR WORKS AND NAVIGATION—CIVIL OFFICERS	251		8,69,000	8,69,000		7,28,000	7,28,000	35
P.W. OFFICERS	251	4,000	36,30,000	36,34,000	5,000	37,50,000	37,55,000	36
45 — CIVIL WORKS—CIVIL OFFICERS	252		36,34,000	36,34,000		48,19,000	48,19,000	37
P.W. OFFICERS	252	8,99,000	68,87,000	72,86,000	8,44,000	51,25,000	54,69,000	38
TOTAL EXPENDITURE		1,20,70,000	9,60,93,000	10,81,63,000	1,20,09,000	8,54,89,000	9,74,98,000	39
CLOSING BALANCE			1,20,84,000			1,96,09,000		40
GRAND TOTAL			10,81,77,000			10,50,98,000		41
PROVINCIAL SURPLUS								42
PROVINCIAL DEFICIT			— 75,25,000			— 4,99,000		43
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE—								
49 — IRRIGATION WORKS	254	4,10,000		4,10,000	5,80,000		5,80,000	44

The following is the estimated cost of collecting the undermentioned revenues:—

Land Revenue	21.994 per cent.	Stamps	2.8 per cent.
Salt and Mining Revenues	7.970	Customs	2.728

OF MADRAS.

FOR THE YEAR 1919-1920.

EXPENDITURE.

No. of Item.	BUDGET, 1918-1919.			ACCOUNTS, 1917-1918.			BUDGET ESTIMATE, 1919-1920, COMPARED WITH REVISED, 1918-1919	
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	4,81,000	2,80,000	7,61,000	4,97,736	2,71,312	7,69,068		2,69,000
2	10,33,000	3,05,000	13,38,000	10,05,981	2,77,958	12,83,939		4,000
3		1,27,63,000	1,27,63,000		1,24,81,018	1,24,81,018	4,74,000	
4	22,57,000		22,57,000	18,42,910		18,42,910	2,14,000	
5	2,26,000	2,26,000	4,52,000	2,41,846	2,43,845	4,87,691		5,000
6	9,21,000	9,21,000	18,42,000	9,02,711	9,02,711	18,05,425	1,66,000	
7	4,49,000		4,49,000	4,34,351		4,34,351	37,000	
8	34,000	34,000	68,000	34,147	34,146	68,293	18,000	
9		30,17,000	30,17,000		30,20,349	30,20,349	5,95,000	
10		13,53,000	13,53,000		13,39,696	13,39,696	1,13,000	
11		3,86,000	3,86,000		3,49,902	3,49,902	36,000	
12	2,85,000		2,85,000	2,51,217		2,51,217	32,000	
13	5,06,000	15,86,000	20,92,000	5,84,416	15,94,614	21,69,030		34,000
14		89,13,000	89,13,000		85,12,927	85,12,927	9,06,000	
15		16,08,000	16,08,000		16,70,385	16,70,385		2,33,000
16		1,20,73,000	1,20,73,000		1,17,33,361	1,17,33,361	16,05,000	
17		43,000	43,000		51,371	51,371		
18		1,12,98,000	1,12,98,000		94,04,674	94,04,674	20,98,000	
19	2,55,000		2,55,000	3,54,978		3,54,978	18,000	
20		26,34,000	26,34,000		21,72,444	21,72,444	10,72,000	
21		14,38,000	14,38,000		16,42,576	16,42,576	9,65,000	
22	1,11,000	89,000	2,00,000	1,03,082	89,292	1,92,374		21,000
23		15,68,000	15,68,000		12,87,441	12,87,441	5,32,000	
24		17,77,000	17,77,000		13,77,863	13,77,863	5,84,000	
25	2,90,000		2,90,000	2,20,101		2,20,101	1,000	
26	6,000		6,000	6,220		6,220		14,000
27	28,000	35,65,000	35,93,000	31,817	33,32,808	33,64,625	96,000	
28	8,00,000	14,63,000	22,63,000	8,99,870	14,42,990	23,42,860	1,68,000	
29	1,80,000	13,81,000	15,61,000	1,22,508	5,53,060	6,75,568	10,85,000	
30							95,000	
31				661	201	862	30,000	
32	2,28,000		2,28,000	2,32,897		2,32,897		58,000
33	11,50,000	11,50,000	23,00,000	11,06,633	11,06,633	22,13,265		2,66,000
34	14,79,000	14,79,000	29,58,000	15,40,650	15,40,650	30,81,300	27,000	
35		8,75,000	8,75,000		7,69,074	7,69,074	1,41,000	
36	6,000	33,50,000	33,56,000	5,121	32,95,489	33,00,610		1,21,000
37		27,05,000	27,05,000		28,33,016	28,33,016		11,85,000
38	3,29,000	59,35,000	62,64,000	— 84,369	51,87,656	51,53,287	13,17,000	
39	1,11,34,000	8,42,10,000	9,53,44,000	1,04,87,245	7,85,59,463	8,90,46,708	1,28,75,000	22,10,000
40		1,96,91,000			2,01,08,437			1,06,65,000
41		10,89,01,000			9,83,67,900			
42		3,34,000			48,70,517			
43								
44	6,50,000		6,50,000	5,62,967		5,62,967		1,30,000

CIVIL BUDGET ESTIMATE

OF

REVENUE AND RECEIPTS

FOR THE YEAR

1919-1920.

I.—LAND REVENUE.

SHARED.	Detailed Account No.	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
Ordinary Revenue	IA	Rs. 7,10,47,000	Rs. 6,78,64,000	Rs. 7,08,86,000	Rs. 6,94,50,831
Sale-proceeds of Waste Lands and Redemption of Land Tax	IB	2,50,000	1,90,000	2,00,000	3,78,541
Miscellaneous		4,51,000	5,00,000	4,18,000	4,98,760
TOTAL, SHARED		7,17,56,000	6,85,54,000	7,15,04,000	7,08,28,182
Deduct—PORTION OF LAND REVENUE DUE TO IRRIGATION (transferred to XXIX Irrigation—Major Works) (see page 24)		1,07,24,000	1,06,47,000	1,08,66,000	1,06,52,923
NET TOTAL, SHARED		6,10,34,000	5,79,07,000	6,11,38,000	5,94,90,209
Imperial share (one-half)		3,05,17,000	2,89,53,000	3,05,69,000	2,97,45,104
Provincial share (one-half)		3,05,17,000	2,89,54,000	3,05,69,000	2,97,45,105

DETAILED ACCOUNT No. IA.—LAND REVENUE.—Ordinary Revenue.*

SHARED.				
Pesankash on Permanently-settled Estates	50,85,000	49,87,000	50,05,000	50,84,131
Shrotriyam Jodi	7,55,000	7,83,000	7,54,000	7,58,477
Ryotwar and Miscellaneous	6,15,90,000	6,14,59,000	6,44,79,000	6,80,18,999
Revenue from Proprietary Estates Village Service Inams enfranchised	6,64,000	6,55,000	6,48,000	5,94,224
TOTAL	7,10,47,000	6,78,64,000	7,08,86,000	6,94,50,831

DETAILED ACCOUNT No. IB.—LAND REVENUE.—Miscellaneous.

SHARED.				
Revenue from Proprietary Estates Village Service Inams enfranchised				947
Fees charged for the time and labour of the Land Records Staff	1,12,000		1,06,000	
Process Service Fees	6,000			
Receipts of the Survey Department	7,000			
Realisations from the Mysore Darbar for the power taken from the Cauvery Falls	37,000		3,12,000	4,92,812
Receipts from Quarries and Minor Mineral Products	10,000			
Rents of Railway Class C—Land	5,000			
Receipts under Madras Act I of 1908	5,000			
Other Items (†)	2,77,000			
TOTAL	4,59,000	5,00,000	4,18,000	4,98,760

* Vide Appendix AA, page 257.

- † (i) Fees for certificates of approval under the mining rules. (iv) Survey instruments, unserviceable articles, etc.
 (ii) Sale proceeds of survey plans. (v) Fees for tracing and copying plans.
 (iii) Settlement diplot register. (vi) Receipts from lands leased out.

II.—OPIUM.					
IMPERIAL.		Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
		Rs.	Rs.	Rs.	Rs.
Cost price of Opium sold in Excise Department (at Rs. 8½ a seer for 1915-1916 and at Rs. 11 a seer in 1916-1917 and 1917-1918 and at Rs. 13 in 1918-1919)		6,15,000	6,10,000	6,15,000	5,28,025

III.—SALT.						
IMPERIAL.		Detailed Account No.	Budget Estimate, 1919-1920	Revised Estimate, 1918-1919	Budget Estimate, 1918-1919.	Accounts, 1917-1918
			Rs.	Rs.	Rs.	Rs.
Customs Duty on Salt		III-A	3,000	2,000	5,000	2,206
Proceeds of Sale of Government Salt			11,02,000	25,60,000	14,67,000	24,18,132
Excise Duty on Salt			1,54,55,000	1,48,75,000	1,45,50,000	1,36,08,275
Fees and Cesses			1,30,000	1,31,000	1,00,000	1,05,388
Fines and Forfeitures			3,000	2,000	4,000	2,936
Miscellaneous			3,71,000	2,71,000	54,000	63,504
TOTAL			1,70,64,000	1,78,41,000	1,61,80,000	1,61,98,441

DETAILED ACCOUNT No. IIIA.—SALT.—Proceeds of Sale of Government Salt.						
MADRAS						
Salt sold for Home and Inland Consumption			9,50,000	24,00,000	13,22,500	22,68,608
Salt sold for Arts and Manufactures					2,500	
Salt sold for Fish-curing			1,45,000	1,55,000	1,35,000	1,44,934
Cost price of Salt supplied to French Government			7,000	5,000	7,000	4,590
TOTAL			11,02,000	25,60,000	14,67,000	24,18,132

IV.—STAMPS.						
		Detailed Account No.	Budget Estimate, 1919-1920	Revised Estimate, 1918-1919	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
			Rs.	Rs.	Rs.	Rs.
Sale of General Stamps		IVA	58,00,000	56,70,000	54,50,000	52,68,153
Sale of Court-fee Stamps		IVB	1,05,00,000	1,01,70,000	1,02,98,000	99,89,794
Duty on Impressing Documents		IVC	1,12,000	78,000	1,12,000	83,140
Fines and Penalties		IVD	80,000	75,000	82,000	77,462
Miscellaneous		IYE	8,000	7,000	8,000	4,648
TOTAL			1,65,00,000	1,60,00,000	1,59,50,000	1,54,23,197
IMPERIAL SHARE—One-half			82,50,000	80,00,000	79,75,000	77,11,598
PROVINCIAL SHARE—One-half			82,50,000	80,00,000	79,75,000	77,11,599

DETAILED ACCOUNT No. IVA.—STAMPS.—Sale of General Stamps.						
Civil Department's Share of Sale-proceeds of Unified Stamps			3,50,000	3,50,000	3,50,000	3,50,000
Bills of exchange or Hundis			80,000	70,000	80,000	82,567
Other General Stamps			53,70,000	52,50,000	50,20,000	48,55,586
TOTAL			58,00,000	56,70,000	54,50,000	52,68,153

DETAILED ACCOUNT No. IVB.—STAMPS.—Sale of Court-fee Stamps.						
Sale of Court-fee Stamps			97,80,000	95,20,000	95,78,000	92,96,401
Sale of Stamped Papers for Copies			7,20,000	6,50,000	7,20,000	6,93,393
TOTAL			1,05,00,000	1,01,70,000	1,02,98,000	99,89,794

DETAILED ACCOUNT No. IVC.—STAMPS.—Duty on Impressing Documents.						
Duty on embossing Receipt, Cheque and other Stamps			53,000	30,000	58,000	50,885
Duty on unstamped or insufficiently stamped Documents levied under Chapter IV of Act II of 1899			23,000	14,000	23,000	18,864
Other Items			31,000	10,000	31,000	13,391
TOTAL			1,12,000	78,000	1,12,000	83,140

DETAILED ACCOUNT No. IVD.—STAMPS.—Fines and Penalties.					
	Budget Estimate, 1919-1920	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919	Accounts, 1917-1918.	
By Judicial Officers	Rs 80,000	Rs	Rs. 82,000	Rs	
By Revenue Officers	30,000		20,000		
TOTAL .	80,000	75,000	82,000	77,482	
DETAILED ACCOUNT No. IVE.—STAMPS.—Miscellaneous.					
Adjudication Fees	1,000		1,000		
Other Items	7,000		7,000		
TOTAL .	8,000	7,000	8,000	4,648	
V.—EXCISE.					
	Detailed Account No	Budget Estimate, 1919-1920	Revised Estimate, 1918-1919	Budget Estimate 1918-1919	Accounts, 1917-1918
Licence and Distillery Fees and Duties for the Sale of Liquors and Drugs	VA	Rs 4,42,71,000	Rs 4,34,94,000	Rs 3,98,72,000	Rs. 3,81,23,149
Gain on Sale-proceeds of Excise Opium . . . . .	...	16,00,000	14,20,000	14,48,000	14,07,764
Duty on Ganja		6,70,000	6,85,000	5,70,000	5,70,525
Fines, Confiscations and Miscellaneous	VB	2,75,900	3,38,000	2,87,900	2,50,662
For rounding		100		100	
TOTAL .		4,68,17,000	4,59,32,000	4,16,28,000	4,03,52,100
IMPERIAL SHARE—One-half		2,34,09,000	2,29,66,000	2,08,14,000	2,01,76,050
PROVINCIAL SHARE—One-half		2,34,08,000	2,29,66,000	2,08,14,000	2,01,76,050
DETAILED ACCOUNT No. VA.—EXCISE.—Licence and Distillery Fees, etc.					
SUMMARY.					
FOREIGN LIQUORS AND LIQUORS AND SPIRITS MADE IN INDIA AFTER EUROPEAN METHOD		14,51,270	15,00,000	12,19,730	11,88,875
COUNTRY SPIRITS		1,94,58,430	1,90,68,000	1,73,37,700	1,65,82,913
TODDY REVENUE		2,17,23,700	2,12,50,000	1,92,12,900	1,87,01,956
OPIUM AND ITS PREPARATIONS		37,000	9,60,000	9,50,000	9,96,842
OTHER DRUGS—GANJA, BHANG, ETC., FEES FOR LICENCES FOR THE SALE OF INTOXICATING DRUGS		8,00,000	7,16,000	6,51,665	6,55,663
For rounding		4,42,70,800		3,98,71,995	
TOTAL .		4,42,71,000	4,34,94,000	3,98,72,000	3,81,23,149
DETAILS.					
FOREIGN LIQUORS AND LIQUORS AND SPIRITS MADE IN INDIA AFTER EUROPEAN METHOD					
1. Excise Duty on—					
(a) Locally-made "Foreign Spirits"		2,80,000		1,85,000	
(b) Country-brewed Beer		5,00,000		4,00,000	
(c) Denatured Spirit . . . . .		...		...
2. Fees for Licences for the vend of Foreign Liquors—					
(i) Brewery Licence Fees		60		60	
(ii) Wholesale		4,500		4,000	
(iii) Retail—					
(a) Shops—					
(1) Foreign Liquor		42,000		46,000	
(2) Beer		150		150	
(b) Hotels		1,300		1,300	
(c) Bar Licences		2,100		2,100	
(d) Refreshment-rooms—					
(1) Railway		3,200		3,100	
(2) Others		2,000		2,000	
(e) Taverns—					
(1) Foreign Liquor		3,53,000		2,98,700	
(2) Beer		2,78,000		2,71,700	
(f) Special Licences		1,000		1,650	
(g) Chemists and Druggists' Licences		400		420	
(h) Licences for Medicated Wines		1,280		1,300	
(i) Compounding and Blending Licences		1,500		1,500	
(j) Bottling Licences		800		750	
TOTAL, FOREIGN LIQUORS, ETC. .		14,51,270	15,00,000	12,19,730	11,88,875

MADRAS—REVENUE AND RECEIPTS.

9

DETAILED ACCOUNT No. VA.—EXCISE.—Licence and Distillery Fees, etc.—cont

COUNTRY SPIRITS	Budget Estimate 1919-1920	Revised Estimate, 1918-1919	Budget Estimate, 1918-1919	Accounts, 1917-1918.
	Rs.	Rs.	Rs.	Rs.
4. Licence-fees of—				
(a) Distilleries	1,100		1,100	
(b) Wholesale Vend Depots	630		600	
4. Excise Duty on Country Spirits	1,30,611, 00		1,18,60,000	1,11,92,796
5. Difference of Excise Duty on stock of Spirits at the beginning of the lease			1,000	
6. Vend Rents of Independent Shops	62,20,000		52,00,000	50,60,321
7. Occasional Licence-fees	100		300	
8. Rents for the combined privileges of Manufacture and Vend of Country Spirits			1,800	
9. Rents of shops in Agency tracts	1,77,000		3,33,000	3,29,196
TOTAL COUNTRY SPIRITS	1,94,5,580	1,90,68,000	1,71,37,700	1,65,82,913
TODDY REVENUE				
10. Rents of—				
(a) Farms	1,700		1,900	
(b) Independent Shops	1,23,21,000		1,08,95,000	
11. Occasional Licence-fees				
12. Tree-tax	94,00,000		83,00,000	
13. Transport Duty on Todd in portals from Hyderabad and Native Cochin into the Ceded Districts and British Cochin, respectively	1,000		16,000	
TOTAL, TODDY REVENUE	2,17,33,700	2,12,50,000	1,92,12,900	1,87,01,956

DETAILED ACCOUNT No. VB.—EXCISE.—Fines, Confiscations and Miscellaneous.

ABKARI				
Penalties and Forfeiture	91,000	1,00,000	95,000	91,969
Other Items	1,82,000	2,30,000	1,40,500	1,48,838
TOTAL ABKARI	2,73,000	3,30,000	2,35,500	2,40,807
OPIUM,				
Miscellaneous	2,900	3,000	2,400	9,855
TOTAL	2,75,900	3,33,000	2,37,900	2,50,662

VII.—CUSTOMS.

	Detailed Account No.	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
IMPERIAL.		Rs.	Rs.	Rs.	Rs.
Sea Customs—Imports	VIIA	1,18,51,000	86,89,000	96,80,700	94,95,801
Do. —Exports	VIIB	6,89,000	6,74,000	13,51,100	10,96,588
Do. —Miscellaneous		35,000	31,500	25,000	27,547
Land Customs	VIIC	5,07,000	3,88,000	2,00,000	4,25,026
Excise Duty on Cotton manufactures		7,50,000	7,08,000	4,50,000	4,09,467
Warehouse and Wharf Rents		17,000	15,000	18,200	16,198
Miscellaneous		50,000	50,000	50,000	32,824
Excise duty on Motor Spirits		5,000	3,500	..	..
TOTAL		1,38,84,000	1,06,54,000	1,17,75,000	1,15,02,941

DETAILED ACCOUNT No. VIIA.—CUSTOMS —Sea Customs—Imports.				
	Budget Estimate, 1919-1920	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
<i>Special Import Duties.</i>	Rs	Rs	Rs	Rs.
Arms, Ammunition, and Military Stores	1,00,000	50,000	75,000	71,368
Coal, coke and patent fuel	200	100	100	178
Liquors—				
Ale, Beer, Porter, Cider, and other fermented Liquors	60,000	25,000	35,000	34,404
Spirits and Liqueurs	15,00,000	10,85,000	12,00,000	11,78,602
Wines	61,000	25,000	50,000	42,717
Opium	800	800	600	500
Petroleum	5,50,000	1,07,000	6,50,000	5,22,602
Silver—				
(a) Silver Bullion and Coin		100	..	15,923
(b) Silver Manufactures	1,50,000	69,000	1,00,000	1,33,664
Sugar (all sorts)	19,00,000	14,02,000	10,50,000	9,74,494
Tobacco	8,00,000	8,75,000	5,00,000	5,10,848
<i>Duty at 2½ per cent</i>				
Machinery	1,10,000	40,000	75,000	42,327
Metals	2,50,000	1,35,000	1,30,000	1,15,390
Railway plant and Rolling stock	40,000	15,000	35,000	22,734
Other Articles	30,000	24,000	30,000	26,130
<i>Duty at 7½ per cent.</i>				
Articles of Food and Drink (excluding Sugar and Vinegar)	11,50,000	9,10,000	10,00,000	12,54,121
Raw materials and articles mainly unmanufactured	2,25,000	1,95,000	1,70,000	2,26,781
Articles wholly or mainly manufactured—				
(a) Cutlery, hardware, implements and instruments	3,00,000	2,05,000	2,50,000	2,55,880
(b) Metals, other than iron and steel	2,50,000	25,000	1,50,000	92,130
(c) Cotton Manufactures	14,75,000	14,70,000	2,00,000	21,61,679
(d) Yarn and textile fabrics (other than cotton manufactures)	1,50,000	85,000	1,40,000	1,21,930
(e) All other articles wholly or mainly manufactured	19,50,000	16,00,000	15,00,000	11,25,787
Miscellaneous	3,00,000	2,70,000	2,50,000	2,66,327
TOTAL	1,13,51,000	86,89,000	96,80,700	94,95,301

DETAILED ACCOUNT No. VIIB.—CUSTOMS —Sea Customs—Exports.				
Export duties—				
Indigo	4,000	40,000	..	..
Jute—				
(a) Raw	5,000	4,000	100	32
(b) Manufactured	5,00,000	5,25,000	1,00,000	3,037
Rice	1,50,000	1,25,000	1,50,000	9,62,061
Tea . . . . .	..	..	..	1,31,458
TOTAL	6,69,000	6,74,000	13,51,100	10,96,588

DETAILED ACCOUNT No. VIIC.—CUSTOMS.—Land Customs.				
Import Duty on Cotton Goods	1,50,000	1,33,000	20,000	48,689
Import Duty on other Goods	3,00,000	2,20,000	1,33,000	3,04,703
Export Duty	42,000	30,000	44,000	36,570
Miscellaneous	15,000	5,000	3,000	35,084
TOTAL	5,07,000	3,88,000	2,00,000	4,25,026

VIII.—INCOME-TAX.					
	Detailed Account No.	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
<i>DIVIDED HEADS.</i>		Rs.	Rs	Rs.	Rs.
Income Tax—Civil Officers	VIIIA	77,90,000	75,00,000	75,00,000	76,80,699
Imperial Share—one-half		38,95,000	37,50,000	37,50,000	38,80,350
Provincial Share—one-half		38,95,000	37,50,000	37,50,000	38,80,349
<i>IMPERIAL HEADS</i>					
Super Tax	VIIIB	18,50,000	24,00,000	10,00,000	4,78,870
Excess profits duty	VIIIC	25,00,000	..	..	..
Total Imperial		43,50,000	24,00,000	10,00,000	4,78,870
Total { Imperial		82,45,000	61,50,000	47,50,000	48,09,220
 { Provincial		38,95,000	37,50,000	37,50,000	38,80,349
TOTAL		1,21,40,000	99,00,000	85,00,000	81,89,569
Income Tax—Public Works Officers, Coorg—					
Imperial		1,000	1,000	1,000	1,140

DETAILED ACCOUNT No. VIIIA.—INCOME-TAX.

DIVIDED IN EQUAL SHARES.	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
<i>Salaries.</i>	Rs	Rs	Rs	Rs
Paid by Government	2,71,700	2,72,000	6,00,000	5,94,881
Paid by Local Authorities	67,300	67,000		
Paid by Companies, other public bodies and associations	8,23,600	8,23,000		
Paid by private employers under an agreement with the Collector.	1,15,000	1,15,000		
<i>Interest on Securities</i>				
On securities of the Government of India	14,500	14,600	2,00,000	2,13,364
On debentures and other securities of the local authority or company	21,600	21,600	19,000	15,648
<i>Income derived from house property</i>	98,000	96,100		
<i>Income derived from business.</i>	31,50,000	32,20,000		
<i>Professional earnings.</i>	3,11,000	3,11,000		
<i>Income derived from other sources.</i>				
Salaries not included in items 1 to 4	24,300	24,300	66,50,500	68,11,432
Other sources	6,10,000	5,27,700		
<i>Excess collections and advance payments.</i>	52,500	56,500		
<i>Arrears.</i>				
Collections under section 25	1,11,100	23,55,000		
Other arrears of previous years	25,70,000			
<i>Penalties.</i>				
Penal assessments under section 24 (only amount collected as penalty to be shown)	10,500	9,700	30,000	25,166
Penal recoveries under section 36 (only amount recovered as penalty to be shown)	16,200	18,000		
Other penalties and fines	8,300	8,000		
<i>Miscellaneous Receipts</i>	14,300	600	500	258
TOTAL, CIVIL .	77,90,000	75,00,000	75,00,000	76,60,699
Deductions from Salaries in the Public Works Department, Coorg-Imperial	1,000	1,000	1,000	1,140
GRAND TOTAL .	77,91,000	75,01,000	75,01,000	76,61,839

DETAILED ACCOUNT No. VIIIB.—INCOME-TAX—Super-tax.

	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
Collections from Individuals	Rs	Rs.	Rs	Rs.
Collections from Companies	18,50,000	24,00,000	10,00,000	4,78,870
Collections from Firms				
Collections from Hindu undivided families				
Penalties and other Miscellaneous Receipts				
TOTAL .	18,50,000	24,00,000	10,00,000	4,78,870

DETAILED ACCOUNT No. VIIIC.—INCOME-TAX—Excess Profits Duty.

Collections from Companies	25,00,000		.. ..	.. ..
Collections from Firms				
Penalties and other Miscellaneous Receipts . . . . .			...	...
TOTAL .	25,00,000			

IX.—FOREST.

	Detailed Account No.	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919	Budget Estimate, 1918-1919.	Accounts, 1917-1918
<i>PROVINCIAL.</i>		Rs.	Rs.	Rs.	Rs.
I.—Timber and other Produce removed from the Forests by Government Agency	IXA	15,60,000	9,80,000	10,62,000	13,90,311
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers	IXB	29,82,300	26,10,000	32,92,000	35,39,020
III.—Drift and Waif Wood and confiscated Forest produce . . . . .	...	16,700	16,000	16,000	18,765
V.—Miscellaneous	IXC	3,77,000	3,57,000	4,75,000	5,10,898
TOTAL .		49,36,000	39,63,000	48,45,000	54,58,489

DETAILED ACCOUNT No. IXA.—FOREST.—Timber and other Produce removed from the Forests by Government Agency.				
a. Timber	8,80,000	5,80,000	3,80,000	6,16,551
b. Firewood and Charcoal	92,000	75,000	80,000	78,651
c. Bamboos	36,200	25,000	17,000	14,374
d. Sandalwood	5,31,800	1,40,000	5,40,000	6,27,484
e. Grass and other Minor Produce	70,000	1,60,000	45,000	63,301
TOTAL	15,60,000	9,80,000	10,62,000	18,90,311

DETAILED ACCOUNT No. IXB —FOREST.—Timber and other Produce removed from the Forests by Consumers or Purchasers.				
a. Timber	3,31,000	2,40,000	3,20,000	3,32,067
b. Firewood and Charcoal	7,40,500	6,45,000	7,75,000	9,64,415
c. Bamboos	8,30,400	2,50,000	3,10,000	2,99,769
d. Grazing and Fodder Grass	7,83,500	8,10,000	7,17,000	7,82,184
e. Other Minor Produce	7,95,600	6,15,000	11,70,000	12,10,605
TOTAL	29,82,300	26,10,000	32,92,000	35,39,020

DETAILED ACCOUNT No. IXC.—FOREST.—Miscellaneous.				
a. Fines and Forfeitures	2,01,000	1,68,000	2,05,000	2,10,219
b. Other Sources	1,76,000	1,89,000	2,70,000	3,00,174
TOTAL	3,77,000	3,57,000	4,75,000	5,10,393

X.—REGISTRATION.					
	Detailed Account No	Budget Estimate, 1918-1920.	Revised Estimate, 1918-1919	Budget Estimate, 1918-1919	Accounts, 1917-1918
PROVINCIAL.					
Fees for Registering Documents	XA	Rs. 22,46,000	Rs. 22,00,000	Rs. 21,00,000	Rs. 20,38,520
Fees for Copies of Registered Documents		66,000	64,000	68,000	63,650
Miscellaneous		3,98,000	3,96,000	3,82,000	3,69,989
TOTAL		27,10,000	26,60,000	25,50,000	24,72,459

DETAILED ACCOUNT No. XA.—REGISTRATION.—Miscellaneous.				
Search	2,45,000	2,56,000	2,62,000	2,48,082
All other Receipts	1,53,000	1,40,000	1,20,000	1,21,907
TOTAL	3,98,000	3,96,000	3,82,000	3,69,989

XI.—TRIBUTES FROM INDIAN STATES.				
	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
IMPERIAL.				
	Rs.	Rs.	Rs.	Rs.
Tribute from Travancore	7,88,200	7,88,200	7,88,200	7,88,112
Peshkash and Subsidy from Cochin	2,00,200	2,00,200	2,00,200	2,00,089
Peshkash and Subsidy from Mysore	35,00,000	35,00,000	35,00,000	35,00,000
Peshkash and Subsidy from Travancore	18,600	18,600	18,600	18,818
TOTAL	44,97,000	44,97,000	44,97,000	44,96,519

XII.—INTEREST.					
	Detailed Account No.	Budget Estimate, 1919-1920	Revised Estimate, 1918-1919	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
IMPERIAL.					
Interest on Imperial Loans and Advances	XIIA	Rs. 7,87,400	Rs. 7,88,800	Rs. 7,95,800	Rs. 7,04,098
Interest on Arrears of Revenue	XIIB	23,500	24,900	22,000	25,507
Miscellaneous	XIIC	300	300	500	158
For rounding		200		300	
TOTAL, IMPERIAL		8,11,000	8,14,000	8,18,000	7,29,761
PROVINCIAL.					
Interest on Provincial Loans and Advances	XIID	5,19,000	4,85,000	4,90,500	4,47,581
Interest on Government Securities		9,400	13,000	9,500	8,945
For rounding		400			
TOTAL, PROVINCIAL		5,28,000	4,78,000	5,00,000	4,56,476
TOTAL		13,39,000	12,92,000	13,18,000	11,86,237
DETAILED ACCOUNT No. XIIA.—INTEREST.—Interest on Imperial Loans and Advances.					
	Rate of Interest.	Budget Estimate, 1919-1920	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919	Accounts, 1917-1918.
INTEREST ON LOANS TO PRESIDENCY CORPORATIONS					
Madras Municipality—Water-supply	4 & 6	Rs. 1,06,990	Rs. 1,10,290	Rs. 1,50,290	} 1,17,205
Do. Drainage	4 & 6	72,510	40,730	20,350	
Madras Port Trust—Harbour Works	4	2,50,00	2,84,350	2,84,350	} 5,32,301
Do. Ship Quays	4	2,12,260	2,14,440	2,14,440	
Do. Improvement of Harbour	4	...	2,560	2,560	
Do. Repairs to Harbour	5 & 6	65,590	65,370	71,370	
Coast Light Dues Fund	4	17,960	19,100	19,110	20,309
Tanjore District Board—Railway Construction	4	31,760	33,280	32,850	34,380
Tinnevely District Board do	6	...	18,680	...	
TOTAL		7,87,400	7,88,800	7,95,800	7,04,098
DETAILED ACCOUNT No. XIIB.—INTEREST.—Interest on Arrears of Revenue.					
Land Revenue		10,000	10,000	10,000	9,488
Salt and Income-tax and other revenues under the Board of Revenue (Separate Revenue)		1,000	2,000	500	887
Excise and Opium		8,000	8,000	8,000	7,615
Forest and other revenues		4,500	4,900	3,500	7,522
TOTAL		23,500	24,900	22,000	25,507
DETAILED ACCOUNT No. XIIC.—INTEREST.—Miscellaneous.					
In the unpaid portion of Purchase Money of Waste Lands		300	300	500	158
On Other Accounts					
TOTAL		300	300	500	158
DETAILED ACCOUNT No. XIID.—INTEREST.—Interest on Provincial Loans and Advances.					
SUMMARY.					
INTEREST ON ADVANCES TO CULTIVATORS		3,20,390	2,82,035	3,05,608	2,88,301
INTEREST ON LOANS TO LANDHOLDERS AND NOTABILITIES		6,240	7,320	6,645	5,884
INTEREST ON LOANS TO MUNICIPAL AND OTHER PUBLIC CORPORATIONS (EXCLUDING PRESIDENCY CORPORATION)		1,92,360	1,75,570	1,78,157	1,58,755
INTEREST ON MISCELLANEOUS ADVANCES		75	75	100	91
For rounding		5,19,065		4,90,510	
		65		10	
TOTAL		5,19,000	4,85,000	4,90,500	4,47,581
DETAILS.					
Class I.					
INTEREST ON ADVANCES TO CULTIVATORS—					
Land Improvement Act XIX of 1883—					
Ordinary Loans	6-25	122		194	
	4-50				
	3-00	9,111		10,617	
Loans under Special Well Rules	4-00	8,188		9,305	
	5-00	18,742		20,258	
Loans under the Revised Rules	6-25	1,22,726		1,26,761	
Total		1,58,899	1,55,600	1,67,635	1,59,556

DETAILED ACCOUNT No. XIID. —INTEREST—Interest on Provincial Loans and Advances—cont.					
DETAILS.	Rate of Interest.	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
Class I.					
INTEREST ON ADVANCES TO CULTIVATORS—		Rs.	Rs.	Rs.	Rs.
Loans under the Agriculturists' Loans Act XII of 1884.	6-25 3-00 5-00 6-25	16,074 ... 3 1,43,998		19,931 2 265 1,16,568	
Total		1,60,073	1,26,200	1,36,754	1,23,867
Interest on advances to Cultivators for pumping installations		1,330	...	1,019	...
Interest on Loans to Co-operative Credit Societies on Miscellaneous Advances		88	235	200	378
TOTAL INTERESTS ON ADVANCES TO CULTIVATORS.		3,20,390	2,82,085	3,05,608	2,83,301
Class III.					
LOANS TO LANDHOLDERS AND NOTABILITIES—					
Loans to the Zamindar of Punganur for the Survey of his estate	4-00	4,800	5,186	4,800	4,800
Loans to the Zamindar of Punganur	5-00	900	1,400	1,285	...
Loan to the Salvation Army Property Company	4-00	400	400	400	401
Uraian of Tirukaliyur Devaswam	3-50	840	860	860	883
Total		6,240	7,820	6,645	5,984
Class IV.					
LOANS TO MUNICIPAL AND OTHER PUBLIC CORPORATIONS (EXCLUDING PRESIDENCY CORPORATIONS)—					
Loans to Municipalities	...	1,86,330	1,19,590	1,78,157	1,58,755
Loans to District and Taluk Boards	...	56,080	55,980		
Total	...	1,92,360	1,75,570	1,78,157	1,58,755
Class V.					
MISCELLANEOUS LOANS—					
M. Ranganathamayya for the purchase of an oil engine, etc.	6½	75	75	100	91
Loans to divers for the purchase of canoes	6½				
Total	...	75	75	100	91

XVIA.—LAW AND JUSTICE—COURTS OF LAW.

PROVINCIAL.	Detailed Account No.	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
		Rs.	Rs.	Rs.	Rs.
Sale-proceeds of Unclaimed and Escheated Property	...	24,000	23,000	24,000	78,555
Court-fees realized in Cash	XVIAa	38,500	36,600	37,000	37,648
General Fees, Fines and Forfeitures	XVIAb	9,87,300	8,94,000	9,70,000	9,58,189
Pleadership Examination Fees	XVIAc	14,000	11,800	18,000	14,522
Miscellaneous Fees and Fines	XVIAd	16,900	17,800	17,100	15,745
Miscellaneous	...	80,000	27,000	12,900	28,977
For rounding		300			
TOTAL		10,91,000	10,10,000	10,79,000	11,33,641

DETAILED ACCOUNT No. XVIAa.—LAW AND JUSTICE—COURTS OF LAW.—Court-fees realized in Cash.

Process Servers' and Amins' Fees	650	700	400	604
Recoveries on account of Pauper Suits	36,000	34,400	36,000	35,190
Other Items	1,850	1,500	800	1,849
TOTAL	38,500	36,600	37,000	37,648

DETAILED ACCOUNT No. XVIAb.—LAW AND JUSTICE—COURTS OF LAW.—General Fees, Fines and Forfeitures.

High Court { Translation and Printing Fees	2,20,000	2,11,000	2,23,000	2,28,178
Other Fees	5,000	6,000	5,000	3,917
Civil Courts	2,000	2,000	1,000	1,851
Magisterial Fines { Government Fines	7,00,000	6,31,000	7,02,000	6,90,260
Fines creditable to Local Bodies	150	150	...	145
Fines under sections 3 to 5, Towns Nuisance Act	150	150	...	102
Other Items	18,000	16,000	17,000	17,571
Commission, Fees, etc., of the Administrator-General and Official Trustees	23,000	27,700	22,000	21,377
TOTAL	9,87,300	8,94,000	9,70,000	9,58,189

DETAILED ACCOUNT No. XVIAc.—LAW AND JUSTICE—COURTS OF LAW.—Pleadership Examination Fees

Pleadership Examination Fees	8,000	6,800	12,000	8,352
Fees for examining High Court Apprentices	6,000	5,000	6,000	5,670
TOTAL	14,000	11,800	18,000	14,522

DETAILED ACCOUNT NO. XVIAd.—LAW AND JUSTICE—COURTS OF LAW.—Miscellaneous Fees and Fines.				
	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
	Rs.	Rs.	Rs.	Rs.
Fees from Notaries Public	300	300	500	214
Pleaders' Admission Fees	1,600	1,400	1,600	1,589
Fees for Petroleum Licences, etc.	15,000	15,900	15,000	13,992
TOTAL .	16,900	17,600	17,100	15,745

XVIB.—LAW AND JUSTICE—JAILS.

<i>PROVINCIAL.</i>	Detailed Account No.	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
		Rs.	Rs.	Rs.	Rs.
Jails	XVIBa	8,000	12,000	7,500	9,196
Jail Manufactures . . . . .	...	7,00,000	9,80,000	6,02,500	7,60,746
TOTAL .		7,08,000	9,92,000	6,10,000	7,69,942

DETAILED ACCOUNT NO. XVIBa.—LAW AND JUSTICE—JAILS—Jails.

Hire of Convicts	100	1,000	100	...
Miscellaneous	7,900	11,000	7,400	9,196
TOTAL .	8,000	12,000	7,500	9,196

XVII.—POLICE.

<i>PROVINCIAL.</i>	Detailed Account No.	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
		Rs.	Rs.	Rs.	Rs.
Police supplied to Public Departments, Private Companies and Persons	XVIIA	72,100	64,000	58,000	62,832
Presidency Police	XVIIIB	65,000	64,900	69,000	66,143
Fees, Fines and Forfeitures	XVIIC	3,82,100	3,79,300	3,76,000	3,87,247
Superannuation Receipts . . . . .	...	4,300	4,200	4,000	4,206
Miscellaneous	XVIID	22,700	20,600	25,000	19,696
For rounding		5,46,200	200		
TOTAL .		5,46,000	5,33,000	5,32,000	5,40,124

DETAILED ACCOUNT NO. XVIIA.—POLICE.—Police supplied to Public Departments, Private Companies and Persons.

Public Departments (Cordite Factory, Wellington)	44,000		36,800	
Private Persons	16,100		21,200	
Punitive Police, kamudi (Ramanad district)	12,000		...	
TOTAL .	72,100	64,000	58,000	62,832

DETAILED ACCOUNT NO. XVIIIB.—POLICE.—Presidency Police.

Police supplied to Public Depts., Private Companies and Persons	1,800	1,800	1,400	1,582
Police supplied to Municipal, Cantonment, etc., Town Funds	81,800	31,300	29,400	80,813
Hackney Carriage Fees	9,000	8,500	4,400	6,566
Motor Vehicle Licence Fees	6,000	6,500	14,000	9,327
Other Fees	9,000	10,400	18,000	19,760
Forfeitures (Unclaimed Property)	1,800		1,800	
Superannuation Receipts	2,500	2,500	2,800	2,412
Recoveries of Clothing, Arms, Accoutrements, etc.	4,000	4,100	8,200	5,369
Other Miscellaneous Receipts				
TOTAL .	65,000	64,900	69,000	66,143

DETAILED ACCOUNT No. XVIIIC.—POLICE.—Fees, Fines and Forfeitures				
	Budget Estimate, 1919-1920	Revised Estimate, 1918-1919	Budget Estimate, 1918-1919	Accounts, 1917-1918
POLICE RECEIPTS	Rs.	Rs.	Rs.	Rs.
Motor-Vehicles Licence Fees	6,700	5,600	7,400	6,801
Hackney Carriage and Drivers etc., Licence Fees	15,600	10,000	17,000	15,598
Forfeitures (Unclaimed Property)	400	500	600	611
Other Fees, Fines and Forfeitures				
Fines under the Police Act				
Training School and Library Fees				
TOTAL, POLICE RECEIPTS	22,600	22,100	25,000	23,010
POUND FUND RECEIPTS				
Fines on Stray Cattle	2,89,000	2,70,000	2,80,000	2,84,204
Sale of Forfeited or Impounded Cattle	38,000	4,500	25,000	34,090
Fees on account of Feeding	33,000	13,900	31,000	33,924
Other Pound Receipts	1,500	1,900	2,000	2,019
TOTAL, POUND FUND RECEIPTS	3,59,500	3,57,200	3,51,000	3,54,237
TOTAL	3,82,100	3,79,300	3,76,000	3,87,247

DETAILED ACCOUNT No. XVIIID.—POLICE.—Miscellaneous.				
Recoveries on account of Dieting of Police Patients	9,700	10,400	10,800	9,764
Recoveries on account of Clothing	13,000	10,300	14,800	9,832
Recoveries on account of Arms and Accoutrements				
Books				
Sale proceeds of Unserviceable Articles				
Other Miscellaneous Receipts				
TOTAL	22,700	20,800	25,600	19,606

XVIII.—PORTS AND PILOTAGE				
PROVINCIAL	Budget Estimate, 1919-1920	Revised Estimate, 1918-1919	Budget Estimate, 1918-1919	Accounts, 1917-1918
Miscellaneous	1,000	1,000		410

XIX.—EDUCATION					
	Detail Account No.	Budget Estimate, 1919-1920	Revised Estimate, 1918-1919	Budget Estimate, 1918-1919	Accounts, 1917-1918
Fees, Government Colleges, General	XIXA	1,67,000	1,40,000	1,30,000	1,33,051
Fees, Government Colleges, Professional	XIXB	1,48,400	1,48,100	1,19,200	1,39,023
Fees, Schools, General	XIXC	1,46,100	39,600	1,32,900	42,648
Fees, Schools, Special	XXD	23,100	17,200	14,800	14,473
Income from Endowments			100		
Contributions		4,800	6,700	300	3,596
Miscellaneous	XXE	34,100	27,300	32,000	32,123
For rounding		5,19,500			
TOTAL		5,20,000	3,79,000	4,28,000	3,54,894

DETAILED ACCOUNT No. XIXA.—EDUCATION.—Fees, Government Colleges, General.					
Presidency College		56,800		56,000	
Rajahmundry College		26,700		24,000	
Kumbakonam College		32,600		28,000	
Mangalore College		10,000		9,000	
College for Women		4,500		3,000	
Anantapur College		9,000		8,000	
College for Muhammadans		1,200			
Victoria College, Palghat		43,000			
TOTAL		1,68,000	1,40,000	1,30,000	1,33,081

DETAILED ACCOUNT No. XIXB.—EDUCATION.—Fees, Government Colleges, Professional.					
Law College		1,10,000	1,09,800	82,000	90,663
College of Engineering		38,200	38,100	37,100	38,278
Teachers' College		100	100	100	80
TOTAL		1,48,400	1,48,100	1,19,200	1,29,023

DETAILED ACCOUNT No XIXC.—EDUCATION.—Fees, Schools, General.				
	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919	Budget Estimate, 1918-1919	Accounts, 1917-1918.
	Rs.	Rs.	Rs.	Rs.
Fees, Elementary Schools—				
For Boys	6,800	5,800	6,200	5,824
For Girls				
Fees, Secondary Schools—				
For Boys	1,39,800	1,40,000	1,26,000	36,824
For Girls				
TOTAL	1,46,100	39,600	1,32,200	42,648

DETAILED ACCOUNT No XIXE.—EDUCATION.—Fees, Schools, Special.				
Training Schools	10,300	10,500	8,980	10,088
School of Commerce, Calicut	4,500		5,000	
School of Arts	200		200	
Engineering School, Vizagapatam	3,000	6,700		4,385
Other Technical Schools	100		120	
Government Institute of Commerce Madras	5,000			
TOTAL	23,100	17,200	11,300	14,473

DETAILED ACCOUNT No XIXE.—EDUCATION.—Miscellaneous.				
School of Arts	8,000	5,000	8,000	6,761
Reformatory School	5,000	5,000	6,000	5,458
Receipts, Sub Assistant Inspectors Test	300		1,200	
Teachers' Certificate Examination Fees	5,000	10,300	1,000	12,500
European Scholarship Examination Fees	100		2,300	
Miscellaneous	500	7,100	5,500	7,897
TOTAL	34,100	27,300	22,000	32,121

XXA.—MEDICAL.

	Budget Estimate, 1919-1920	Revised Estimate, 1918-1919	Budget Estimate, 1918-1919	Accounts, 1917-1918
PROVINCIAL.				
Medical School and College Fees	80,000	61,000	50,000	48,894
Hospital Receipts	48,000	54,200	45,000	43,569
Leprosy Asylum Receipts	26,000	24,000	23,000	24,778
Medicines sold by Civil Surgeons		400		
Contributions	1,26,000	1,30,400	1,03,800	30,452
Miscellaneous	12,000	11,000	11,000	9,536
			2,34,500	
			200	
TOTAL	2,71,000	2,90,000	2,35,000	1,57,224

DETAILED ACCOUNT No XXAa—MEDICAL.—Medical School and College Fees				
Medical College Fees	80,000	61,000	50,000	48,894
Medical School Fees				
TOTAL	80,000	61,000	50,000	48,894

DETAILED ACCOUNT No XXAb—MEDICAL.—Hospital Receipts.				
Receipts from Paying Patients				
Fees for X-Ray Examination	48,000	54,200	45,000	43,569
Sale-proceeds of Medicines				
Private Subscriptions and Donations				
Leprosy Asylum Receipts				
Miscellaneous				
TOTAL	48,000	54,200	45,000	43,569

DETAILED ACCOUNT No. XXAa.—MEDICAL.—Contributions.					
	Budget Estimate, 1919-1920	Revised Estimate, 1918-1919	Budget Estimate, 1918-1919	Accounts, 1917-1918.	
Contribution for the maintenance of the Presidency Government Hospitals and Dispensaries from the Madras Municipality	Rs. 28,800	Rs. 28,800	Rs. 28,800	}	30,452
Contribution from local bodies for the maintenance of the District Headquarters Hospitals	97,200	1,10,600	75,000		
TOTAL	1,26,000	1,39,400	1,03,800		30,452
XXB.—SANITATION.					
	Detailed Account number	Budget Estimate, 1919-1920	Revised Estimate, 1918-1919	Budget Estimate, 1918-1919	Accounts, 1917-1918
<i>PROVINCIAL</i>					
Sanitation and Vaccination Receipts	XXBa.	Rs. 15,000	Rs. 47,000	Rs. 14,000	Rs. 15,525
DETAILED ACCOUNT No. XXBa.—SANITATION.—Sanitation and Vaccination Receipts.					
Minor Sanitary Engineering class fees		2,100	1,600	2,100	2,045
Vaccination class fees		600	1,000	600	1,250
Proceeds of sale of calves at the King Institute		5,000	6,000	4,500	5,650
Bacteriological Examination fees		100	200	200	78
Miscellaneous		7,000	38,200	6,500	6,502
For rounding		200		13,900	
TOTAL		15,000	47,000	14,000	15,525
XXIA.—AGRICULTURE.					
	Detailed Account number	Budget Estimate, 1919-1920	Revised Estimate, 1918-1919	Budget Estimate, 1918-1919	Accounts, 1917-1918
<i>PROVINCIAL</i>					
Agriculture Receipts	XXI-Aa.	Rs. 3,53,300	Rs. 2,14,000	Rs. 1,79,100	Rs. 1,68,393
Veterinary Receipts	XXI-Ab	21,000	17,000	20,000	20,378
For rounding		3,74,300		1,99,100	
TOTAL		3,74,000	2,31,000	1,99,000	1,88,771
DETAILED ACCOUNT No. XXIAa.—AGRICULTURE.—Agriculture Receipts.					
Potato seed farm		10,000	4,000	9,000	...
Pumping and Boring department receipts		30,000	35,000	35,000	37,044
Sugarcane crushing plant receipts		2,050	9,900	3,000	2,264
Botanical and other public garden receipts—					
Government gardens		5,300	8,000	5,750	7,490
Barliyar gardens		1,300		750	
Old College Park		75		75	
Receipts from the experimental stations in planting area		5,000		5,600	...
Central Teaching and Research Institute—					
Fees		43,000	53,000	27,000	37,991
Farm and other receipts					
District farms		40,470	35,000	33,380	28,844
Sale of cotton lint and seeds		53,125	43,000	42,140	30,264
Sale of green manuring seeds		14,350	12,700	13,100	15,948
Sugarcane breeding station		2,200	3,000	1,500	1,450
Paddy breeding station		900	1,000	1,000	
Miscellaneous		1,40,530	10,000	1,885	7,047
Receipts on account of Public Exhibitions and Fairs		...	500		18
For rounding				1,79,130	
TOTAL		3,53,300	2,14,000	1,79,100	1,68,393
DETAILED ACCOUNT No. XXIAb.—AGRICULTURE.—Veterinary Receipts.					
Veterinary receipts—					
Fees for private cases		10,000	5,500	10,000	11,052
Carriage hire for private cases					
Other receipts					
Fees for inspection of cattle for export to Ceylon					
Contributions from Local Bodies					
Bacteriological Examination, Vaccine and other fees					
College receipts		11,000	11,500	10,000	9,826
TOTAL		21,000	17,000	20,000	20,378

XXI-B.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS.

	Detailed Account No.	Budget Estimate, 1919-1920	Revised Estimate, 1918-1919	Budget Estimate, 1918-1919	Accounts, 1917-1918
PROVINCIAL.		Rs.	Rs.	Rs.	Rs.
Cinchona Plantations	XXIBa	7,85,100	9,49,100	9,25,300	11,85,072
Emigration Fees, Internal and External	XXIBb	500	300	500	195
Receipts from Industrial operations	XXIBc	8,98,000	5,71,000	5,22,900	3,94,709
Examination Fees	XXIBd	2,15,000	2,05,400	2,16,900	2,11,884
Fees for Inspection of Boilers		44,000	44,000	40,000	42,074
Miscellaneous	XXIBe	15,700	18,200	15,000	38,061
		19,53,300		17,20,800	
For rounding		500		400	
TOTAL		19,56,000	17,83,000	17,21,000	18,71,495

DETAILED ACCOUNT No. XXIBa.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS.—
Cinchona Plantations.

Sale of Febrifuge	6,000		6,000	
Sale of Quinine Hydrochloride	3,310		12,000	
Sale of Amorphous Cinchona Alkaloid				
Sale of Quinine	7,70,300		9,01,800	
Bark supplied to Private Parties				
Bark supplied to Madras Medical Department	500		500	
Bark supplied to Bombay Medical Department				
Sale of Seeds and Plants				
Jalap	5,000		5,000	
Miscellaneous				
TOTAL	7,85,100	9,49,100	9,25,300	11,85,072

DETAILED ACCOUNT No. XXIBb.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS.—
Emigration Fees.

Internal	460		500	
External—				
Emigration to Ceylon . . . . .	...		...
Emigration to British Colonies—				
Jamaica . . . . .	...		...
British Guiana . . . . .	...		...
Fiji . . . . .	...		...
Trinidad . . . . .	...		...
Emigration to French Colonies . . . . .	...		...
For rounding	40			
TOTAL	500	300	500	195

DETAILED ACCOUNT No. XXIBc.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS.—
Receipts from Industrial operations.

Oil and Soap Industry	5,50,900	2,39,500	2,45,000	1,28,890
Fishery Receipts—				
General Fisheries	56,000	47,700		31,767
Marine Fisheries	1,36,000	77,400		74,552
Inland Fisheries	88,500	73,000		69,225
Nilgiri Fishery Receipts	3,000	3,000		2,535
Total	2,78,500	2,01,100	2,21,100	1,78,079
Department of Industries—				
(i) Sale-proceeds of manufactured articles—Weaving Department	2,000	2,000	2,000	1,798
Industrial schools	28,800	6,800	24,750	6,306
(ii) Other receipts	30,000	1,21,800	30,000	79,841
For rounding			50	
Total	60,800	1,30,400	56,800	87,740
TOTAL	8,98,000	5,71,000	5,22,900	3,94,709

DETAILED ACCOUNT No. XXIBd.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS.—
Examination Fees.

Government Examinations—				
Technical Examinations	53,000	55,000	58,400	55,709
Special Tests	31,000	19,800	31,000	24,520
Secondary School-Leaving Certificates	1,16,000	1,16,000	1,12,000	1,16,455
Village Officers' Special Test Examination Fees	9,200	6,700	9,400	8,151
Other Examinations	4,380	5,400	4,070	3,852
Medical Entrance Examination	2,400	3,000	2,000	2,697
	2,14,980		2,16,870	
For rounding	20		80	
TOTAL	2,15,000	2,05,400	2,16,900	2,11,884

DETAILED ACCOUNT No. XXIB.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS—Miscellaneous.				
	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
	Rs.	Rs.	Rs.	Rs.
Joint Stock Company Registration Fees	10,200	12,000	10,000	12,669
Malabar Marriage Registration Fees Act, 1906 . . . . .	...	...	...	254
Birth, Death and Marriage Registration Fees (Act VI of 1886)	300	300	250	
Marine Aquarium Receipts	4,000	3,300	3,500	4,177
Archaeological Department Receipts	200	300	200	254
Contribution from the Indian Research Fund for the Collection of Vital Statistics . . . . .	...	.	...	16,305
Other Items	1,000	2,300	1,050	4,402
TOTAL .	15,700	18,200	15,000	38,061

**XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED AND
COMPASSIONATE ALLOWANCES.**

	Detailed Account No.	Budget Estimate, 1919-1920	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
<i>IMPERIAL.</i>		Rs.	Rs.	Rs.	Rs.
Subscriptions to the Military Fund (Bengal) . . . . .	...	200	200	200	165
Subscriptions under the Indian Civil Service Family Pension Regulations . . . . .	...	1,19,800	1,13,800	1,22,800	1,22,459
TOTAL, IMPERIAL .		1,20,000	1,14,000	1,23,000	1,22,624
<i>PROVINCIAL.</i>					
Contributions for Pensions and Gratuities	XXIIA	1,46,500	2,04,000	1,20,000	1,25,988
Miscellaneous . . . . .	...	...	...		2
For rounding		1,46,500 500			
TOTAL, PROVINCIAL .		1,47,000	2,04,000	1,20,000	1,25,990
TOTAL .		2,67,000	3,18,000	2,43,000	2,48,614

DETAILED ACCOUNT No. XXIIA.—SUPERANNUATION.—Contributions for Pensions and Gratuities.

<i>PROVINCIAL.</i>					
Annuity Deductions of Covenanted Civilians lent to Indian States, etc., for short terms		1,080	1,080	1,230	1,068
Contributions of Officers lent to Foreign Service		36,000	37,500	34,100	34,512
Contributions of Persons employed by the Court of Wards		21,500	23,500	23,000	23,589
Contributions of Persons employed by Local Funds (excluding Civil Assistant Surgeons)		54,000	57,000	53,200	54,810
Contributions of Persons employed in the Municipalities (excluding Civil Assistant Surgeons)		8,500	8,400	7,100	7,700
Contribution of Civil Assistant Surgeons employed under local bodies		24,000	75,000	...	...
Contributions for Pensions of the Additional Translators of High Court . . . . .		...	...	...	2,988
Contributions of Persons employed by the Harbour Trust Board		80	80	50	80
Contributions of Persons employed in the Official Assignee's Estab- lishment		200	200	200	201
Contribution of P.W.D. Officers lent to Foreign Service		1,100	1,100	1,100	1,095
Interest on arrears of pensionary contribution		80	80	10	14
Refund of Gratuity, Pensions and Bonus		80	180	10	81
TOTAL .		1,46,500	2,04,000	1,20,000	1,25,988

XXIII.—STATIONERY AND PRINTING.

	Detailed Account No	Budget Estimate, 1918-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
<i>IMPERIAL.</i>		Rs.	Rs.	Rs.	Rs.
Stationery Receipts	XXIIIA	18,500	22,000	17,000	15,235
For rounding		500			
TOTAL, IMPERIAL		19,000	22,000	17,000	15,235
<i>PROVINCIAL.</i>					
Stationery Receipts	XXIIIA	12,000	19,500	12,000	20,868
Sales of Gazettes and other Publications	XXIIIB	60,600	63,200	59,000	62,630
Other Press Receipts	XXIIIC	69,400	72,300	53,800	84,572
For rounding				1,24,800 200	
TOTAL, PROVINCIAL		1,42,000	1,55,000	1,25,000	1,68,068
TOTAL		1,61,000	1,77,000	1,42,000	1,83,303

DETAILED ACCOUNT No. XXIIIA.—STATIONERY AND PRINTING.—Stationery Receipts.

<i>IMPERIAL.</i>					
Stationery supplied to Railways, Municipalities, Local Funds and other independent bodies	10,000	}	22,000	9,000	15,235
Stationery supplied to Court of Wards, Port Funds and Civil and Military Station, Bangalore, and other Miscellaneous receipts	8,500				
TOTAL, IMPERIAL	18,500		22,000	17,000	15,235
<i>PROVINCIAL</i>					
Sale-proceeds of Stationery	7,600	}	18,000	7,000	19,298
Sale-proceeds of Stationery Boxes, etc.	3,000				
Sale-proceeds of Service Registers	1,400				
TOTAL, PROVINCIAL	12,000		18,500	12,000	20,868
TOTAL	30,500		41,500	29,000	36,101

DETAILED ACCOUNT No. XXIIIB.—STATIONERY AND PRINTING.—Sales of Gazettes, etc.

<i>PROVINCIAL.</i>					
Subscription to Gazettes etc. { Madras Secretariat Press	9,800	}	14,900	9,800	8,308
District Treasuries, Secretariat Press	4,000				
Do. do. Collectorate Presses	150				
Jail Presses	1,500				
Registrar of Co-operative Societies	230	}	43,400	11,800	41,681
Madras Secretariat Press	17,200				
District Treasuries, Secretariat Press	400				
Madras Secretariat Press	12,500				
District Treasuries, Secretariat Press	9,500	}	100	100	90
Do. do. Collectorate Presses	2				
High Court	5,000				
Do. Other Courts					
Board of Examiners	15	}	(a)	11	(a)
Sale of Agricultural Calendars	235				
For rounding	60,562 38			69,011 77	
TOTAL	60,600		63,200	59,000	62,630

(a) Included under Secretariat Press.

DETAILED ACCOUNT No. XXIIIC.—STATIONERY AND PRINTING.—Other Press Receipts.				
	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
<i>PROVINCIAL.</i>	Rs.	Rs.	Rs.	Rs.
Private work done by Government Presses. { Secretariat Presses	39,000	34,600	34,500	20,098
Collectorate Presses	100		4,800	16,742
Jail Presses	4,800		4,600	4,158
Miscellaneous { Secretariat Presses	25,000	31,300	7,700	17,607
Collectorate Presses	5		200	25,829
Jail Presses	200		200	180
Sale of forms of plaint and copies of plaint. { Madras Secretariat Press, Small Cause Court	20	20	20	8
For rounding	69,425		53,820	
	25		20	
TOTAL	69,400	72,800	53,800	84,572

XXV.—MISCELLANEOUS.

	Detailed Account No.	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
<i>IMPERIAL.</i>		Rs.	Rs.	Rs.	Rs.
Premium on Bills . . . . .	..	10,000	14,000	28,300	18,855
Gain by Exchange . . . . .	...	...	100	...	1,089
Unclaimed Bills of Exchange of more than three years' standing . . . . .	...	500	500	100	713
Percentages chargeable on European Stores for Provincial and Local Funds, etc. . . . .	..	9,000	9,300	25,000	9,408
Value of old Currency Notes assumed to be no longer in circulation . . . . .	..	8,500	11,600	11,600	10,780
Extraordinary Items . . . . .	...	...	...	...	15,007
Receipts in the Civil Department arising out of the War . . . . .	...	...	3,500	...	31,585
TOTAL, IMPERIAL		28,000	32,000	65,000	87,487
<i>PROVINCIAL.</i>					
Rents . . . . .	...	...	100	...	6
Percentage on capital cost of furniture supplied to High Officers . . . . .	...	800	800	800	770
Unclaimed Deposits	XXVA	1,59,000	1,40,000	2,00,000	80,031
Treasure Trove . . . . .	...	700	5,000	700	5,364
Sale of old Stores and Materials . . . . .	...	3,500	3,500	2,500	5,215
Fees for Government Audits	XXVB	35,900	38,100	32,300	30,909
Contributions	XXVC	17,600	28,100	27,000	31,991
Miscellaneous Fees, Fines and Forfeitures	XXVD	38,600	31,400	37,000	36,058
Miscellaneous	XXVE	9,900	14,000	12,000	11,956
Sale of Lands, Houses, etc. . . . .	...	...	...	...	80
For rounding				3,12,800	
				800	
TOTAL, PROVINCIAL		2,64,000	2,56,000	8,12,000	2,02,880
TOTAL		2,92,000	2,88,000	8,77,000	2,89,817

* One per cent chargeable on Stores for Provincial and Local Funds, etc.; two per cent chargeable on English Stores for departmental charges.

DETAILED ACCOUNT No XXVA.—MISCELLANEOUS.—Unclaimed Deposits.

	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
	Rs.	Rs.	Rs.	Rs.
Unclaimed Deposits	1,50,000	1,30,000	1,94,000	80,081
Unclaimed Currency Notes	9,000	10,000	6,000	..
TOTAL .	1,59,000	1,40,000	2,00,000	80,081

DETAILED ACCOUNT No. XXVB.—MISCELLANEOUS.—Fees for Government Audits.

Accounts of the Co-operative Urban Bank	2,960	1,870	...	...
Accounts of Official Receivers	4,000	2,005	..	690
Accounts of Pachaiyappa's Charities	300	300	300	300
Accounts of the Indian Institute of Science, Bangalore	250	250	250	250
Accounts of Official Assignee	1,235	1,235	1,460	1,455
Accounts of Administrator-General	2,400	2,400	2,400	2,400
Accounts of Court of Wards	175	175	175	175
Accounts of Emigration, Natal	100	100	100	100
Accounts of Emigration, Mauritius	100	100	100	100
Accounts of the Official Trustee	660	660	660	660
Accounts of the Monagar Choultry and Venkatagiri Raja's Choultry	250	250	250	250
Accounts of Emigration, Fiji, Trinidad, British Guiana, etc.	300	300	300	300
On account of Wards' Estates Audit Establishment in the Accountant-General's Office	21,095	20,890	21,090	20,202
One-eighth per cent Commission on Sale and Purchase of Government Securities	2,075	3,265	5,215	4,027
TOTAL .	35,900	33,100	32,300	30,909

DETAILED ACCOUNT No. XXVC.—MISCELLANEOUS.—Contributions.

Recoveries from Wards' Estates on account of the provincialization of the Court of Wards' Establishment in the Office of the Board of Revenue	17,600	17,600	17,000	17,448
Repayment of Contributions made to Local Funds to wipe off deficits . . . . .	...	10,500	10,000	14,543
Other Contributions				
TOTAL .	17,600	28,100	27,000	31,991

DETAILED ACCOUNT No. XXVD.—MISCELLANEOUS.—Miscellaneous Fees, Fines and Forfeitures.

Fees for Stamping Weights and Measures	22,200	21,000	22,000	21,615
Marriage and Burial Fees				
Fees for the Registry of Passports	14,400	10,400	15,000	14,443
Other items				
TOTAL .	36,600	31,400	37,000	36,058

DETAILED ACCOUNT No. XXVE.—MISCELLANEOUS.—Miscellaneous.

Cash recoveries of service payments . . . . .	...	50	...	980
Recoveries on account of Law Charges	4,000	7,500	6,500	4,726
Sale of Wild Animals destroyed	2,900	2,900	3,500	2,720
Sale of Books	3,000	3,550	3,000	3,580
Other Items				
TOTAL .	9,900	14,000	12,000	11,956

XXIX.—IRRIGATION—MAJOR WORKS. (*)

	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
	Rs.	Rs.	Rs.	Rs.
Direct Receipts—Public Works Officers	3,22,000	3,26,000	3,20,000	3,19,074
IMPERIAL SHARE—One-half	1,61,000	1,68,000	1,60,000	1,59,587
PROVINCIAL SHARE—One-half	1,61,000	1,68,000	1,60,000	1,59,587
Portion of Land Revenue due to Irrigation (transferred from "I. Land Revenue, see p. 6")	1,07,22,000	1,06,47,000	1,08,66,000	1,08,82,923
IMPERIAL SHARE—One-half	53,61,000	53,24,000	51,83,000	54,16,462
PROVINCIAL SHARE—One-half	53,61,000	53,23,000	51,83,000	54,16,461

XXX.—MINOR WORKS AND NAVIGATION.

	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
In charge of Civil Officers—Receipts on account of Minor Irrigation Works	25,000	22,000	23,000	24,491
In charge of Public Works Officers (*)	2,90,000	2,75,000	2,50,000	2,92,379

XXXI.—CIVIL WORKS.

	Detailed Account No.	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
		Rs.	Rs.	Rs.	Rs.
In charge of Civil Officers—Provincial	XXXIA	10,000	84,000	10,000	42,156
In charge of Public Works Officers (*)—Imperial { Coorg Madras		10,000 5,000	14,000 5,000	8,000 3,000	10,529 12,889
TOTAL IMPERIAL		15,000	19,000	11,000	23,418
Provincial (Madras)		4,25,000	4,83,000	4,29,000	4,41,425
TOTAL PUBLIC WORKS		4,40,000	4,52,000	4,40,000	4,64,843

XXXIA.—CIVIL WORKS —In charge of Civil Officers

	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Contributions	200	75,800	100	32,379
Tolls	5,450	3,600	5,100	4,828
Cemetery Receipts	3,800	3,700	4,300	3,878
Miscellaneous	800	900	500	1,076
	10,250			
For rounding	250			
TOTAL	10,000	84,000	10,000	42,156

(*) For details vide Final Edition of the Public Works Budget for 1919-1920.

CIVIL BUDGET ESTIMATE

OF

EXPENDITURE

FOR THE YEAR

1919-1920

1—REFUNDS AND DRAWBACKS.

		Detailed Account No.	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
IMPERIAL.			Rs.	Rs	Rs.	Rs.
IMPERIAL HEADS.						
Salt		IA	32,000	12,000	30,000	30,789
Customs		ID	2,33,000	2,36,000	2,00,000	2,35,918
Super-tax			30,000	2,00,000	10,000	802
Excess profits duty			..	...	...	...
TOTAL, IMPERIAL HEADS			2,95,000	4,48,000	2,40,000	2,67,507
DIVIDED HEADS, IMPERIAL SHARE.						
Land Revenue		IB	79,500	1,21,000	75,000	89,571
Stamps		IC	88,500	80,000	88,500	86,898
Excise			27,500	26,000	27,500	27,108
Income-tax		ID	75,000	1,00,000	50,000	26,876
For rounding			300			
TOTAL, DIVIDED HEADS, IMPERIAL SHARE			2,71,000	3,27,000	2,41,000	2,30,249
TOTAL, IMPERIAL			5,66,000	7,75,000	4,81,000	4,97,756
PROVINCIAL.						
DIVIDED HEADS, PROVINCIAL SHARE.						
Land Revenue		IB	79,500	1,21,000	75,000	89,570
Stamps		IC	88,500	80,000	88,500	86,897
Excise			27,500	26,000	27,500	27,108
Income-tax		ID	75,000	1,00,000	50,000	26,877
PROVINCIAL HEADS.						
Registration			5,000	6,000	5,000	4,981
Forest			34,400	37,000	34,300	36,101
For rounding			100		300	
TOTAL, PROVINCIAL			3,10,000	3,70,000	2,80,000	2,71,312
TOTAL			8,76,000	11,45,000	7,61,000	7,69,068

DETAILED ACCOUNT No. 1A.—REFUNDS AND DRAWBACKS.—Customs

	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
	Rs.	Rs.	Rs.	Rs.
Refunds	2,08,000	1,97,000	1,80,000	2,01,073
Drawbacks	25,000	39,000	20,000	34,848
TOTAL	2,33,000	2,36,000	2,00,000	2,35,921

DETAILED ACCOUNT No. 1B.—REFUNDS AND DRAWBACKS.—Land Revenue.					
SHARED.		Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
		Rs.	Rs.	Rs.	Rs.
Land Revenue—Ordinary		1,56,000	2,32,000	1,46,000	1,76,130
Do. Proprietary Estates Village Service		3,000	3,000	4,000	3,011
TOTAL		1,59,000	2,42,000	1,50,000	1,79,141
Imperial		79,500	1,21,000	75,000	89,571
Provincial		79,500	1,21,000	75,000	89,570

DETAILED ACCOUNT No. 1C.—REFUNDS AND DRAWBACKS.—Stamps.					
SHARED.					
Surplus Process Service Fees		2,000	2,000	2,000	1,775
Court Fees under sections 13, 14 and 15 of Act VII of 1870					
Penalties under sections 39 and 45 of Act II of 1899					
Madras City Civil Court Fee					
Small Cause Court Fee					
Spoilt Stamps		1,75,000	1,50,000	1,75,000	1,72,013
Stamps received back from deceased vendors					
Stamp duty under section 31 of Act II of 1899					
Miscellaneous					
TOTAL		1,77,000	1,60,000	1,77,000	1,73,793
Imperial		88,500	80,000	88,500	86,896
Provincial		88,500	80,000	88,500	86,897

DETAILED ACCOUNT No. 1D.—REFUNDS AND DRAWBACKS.—Income-tax.					
DIVIDED					
Income-tax		1,50,000	2,00,000	1,00,000	53,353
IMPERIAL SHARE		75,000	1,00,000	50,000	26,676
PROVINCIAL SHARE		75,000	1,00,000	50,000	26,677
IMPERIAL.					
Super-tax		30,000	2,00,000	10,000	802
Excess Profits duty					
TOTAL { IMPERIAL		1,05,000	3,00,000	60,000	27,478
PROVINCIAL		75,000	1,00,000	50,000	26,677
Grand Total		1,80,000	4,00,000	1,10,000	54,155

2.—ASSIGNMENTS AND COMPENSATIONS.					
IMPERIAL HEADS.	Detailed Account No.	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
		Rs.	Rs.	Rs.	Rs.
Salt Compensations	2A	4,88,000	4,88,000	4,88,000	4,88,096
Customs Compensations (to Travancore and Cochin States)		1,51,000	1,50,500	2,30,000	2,29,878
Miscellaneous Compensations		10,000	10,500	10,000	10,050
TOTAL		6,49,000	6,49,000	7,28,000	7,28,024
DIVIDED HEADS.					
Inamdars and other Grantees		5,000	5,000	6,000	5,846
Pensions in lieu of Resumed Lands	2B	1,98,000	2,08,500	2,00,000	1,87,241
Malikhana	2C	2,97,000	3,01,000	2,97,000	2,90,484
Miscellaneous Land Revenue Compensations.		200	200	...	300
Excise Compensations	2D	1,19,900	1,14,800	1,06,500	72,544
For rounding		100	...	500	...
TOTAL		6,20,000	6,24,000	6,10,000	5,55,915
One-half—Imperial Share		3,10,000	3,12,000	3,05,000	2,77,957
One-half—Provincial Share		3,10,000	3,12,000	3,05,000	2,77,958
TOTAL { IMPERIAL		9,59,000	9,61,000	10,83,000	10,05,981
PROVINCIAL		3,10,000	3,12,000	3,05,000	2,77,958
TOTAL		12,69,000	12,73,000	13,88,000	12,83,939

DETAILED ACCOUNT No. 2A.—ASSIGNMENTS AND COMPENSATIONS.—Salt Compensations.

	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Compensation to the French Government under Convention of 1815	4,26,000				4,26,000			
Salt Compensation payable under the Convention with the French Government, dated 7th March 1815	14,000		4,40,000		14,000		4,40,000	
Salt Compensation payable to other individuals	10,000		10,000		10,000		10,000	
Compensation for the suppression of Earth-salt Manufacture in Padukkotta	38,000		38,000		38,000		38,000	
TOTAL		4,88,000		4,88,000		4,88,000		4,88,000

DETAILED ACCOUNT No. 2B.—ASSIGNMENTS AND COMPENSATIONS.—Pensions in lieu of Resumed Lands

EXCEEDING Rs. 5,000 PER ANNUM.							
Ennumula Mallu Doragaru, Man-Subdar of Tottapalli Estate in Godāvari	10,542				10,542		
K. Ramachandra Razu, Godāvari	6,000				6,000		
Kalidindi Devaprasada Kumara Lakshmi Narasimharaju, Kistna	5,460				5,460		
Vasireddi Venkata Lakshminarasamma in Guntur	12,000				12,000		
M. Venkata Narasinga Rao, Guntur	9,600				9,600		
Ravi Varma Narasimha Raja in South Kanara	6,019				6,019		
Ramanta Aravu, South Kanara	11,788				11,788		
Kasi Obedullah Sahib, Chingleput	4,500				4,500		
TOTAL, EXCEEDING Rs. 5,000 PER ANNUM		71,909		79,000		71,909	65,406
NOT EXCEEDING Rs. 5,000 PER ANNUM		1,26,091		1,24,500		1,28,091	1,21,745
TOTAL		1,98,000		2,03,500		2,00,000	1,87,241

DETAILED ACCOUNT No. 2C.—ASSIGNMENTS, ETC.—Malikhana.

EXCEEDING Rs. 5,000 PER ANNUM							
Padinhare Kovilakath Manavikrama Kuttanni Tamburan Etalpad, the 1st Raja of Calicut, Malabar	69,668				69,668		
Padinhare Kovilakath Manavikraman Etatralpad, 2nd Raja of Calicut	15,000				15,000		
Padinhare Kovilakath Manavikraman alias Anujan Kunnuari Tamburan Natutrapad, 3rd Raja of Calicut	7,000				7,000		
Pozhukal Edom alias Puthan Edathil Kulu Achan Avargal, 1st Raja of Palghat, Malabar	12,398				12,398		
Krishna Varma Valiya Raja, Malabar	13,801				13,801		
Unnikavu alias Vallabha Raja, Malabar	15,844				15,844		
Chirakkal Kovilakath Rama Varma Valiya Raja, Malabar	12,475				12,475		
Pudis Kovilagath Sri Devi alias Amijathu Tamburatti, Malabar	9,000				9,000		
Vivathan Mahadevi alias Kottakkal Kizhakk Kovilagath Valiya Tamburatti, Samanthan	9,000				9,000		
Thambatti Thamburatti alias Padinhare Kovilagath Valiya Tamburatti	9,000				9,000		
Sultan Adi Raja Ahmad Ali, Raja of Cannanore	28,000				28,000		
TOTAL, EXCEEDING Rs. 5,000 PER ANNUM		1,96,182		1,90,632		1,96,181	1,96,132
NOT EXCEEDING Rs. 5,000 PER ANNUM		1,00,818		1,01,868		1,00,819	94,802
TOTAL		2,97,000		3,01,000		2,97,000	2,90,934

*DETAILED ACCOUNT No. 2D.—ASSIGNMENTS AND COMPENSATIONS.—Excise Compensations.

	Budget Estimate, 1919-1920		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919		Accounts, 1917-1918	
	Rs	Rs	Rs	Rs.	Rs	Rs.	Rs.	Rs.
Compensation to the French Government at Pondicherry on account of the Ariak Farm in the French logs of Masulipatam.	3,550		3,550		3,550		3,550	
Compensation for the suppression of Ganja cultivation	43,260		73,150		* 72,910		46,399	
Compensation to the Banganapalle State for the temporary administration of the Opium and Abkari Revenue of the State by Government	30,000		37,500		30,000		22,500	
Other Compensations (Toddy)	93		100		80		95	
For rounding	5				50		...	
TOTAL		1,19,900		1,11,300		1,06,500		72,544

3.—LAND REVENUE.

	Detailed Account No	Budget Estimate, 1919-1920	Revised Estimate, 1918-1919	Budget Estimate, 1918-1919	Accounts, 1917-1918.
PROVINCIAL.		Rs	Rs.	Rs.	Rs.
Charges of District Administration	3A	51,67,000	50,72,000	48,58,000	48,10,364
Survey and Settlement	3B	14,76,000	14,65,800	13,98,000	13,18,140
Land Records	3C	30,38,000	29,60,000	29,81,000	29,00,953
Inam Commission	3D	17,000	7,500	17,000	7,320
Allowances to District and Village Officers	3E	35,96,000	34,88,000	35,09,000	34,44,241
ADDITIONAL PROVISION FOR ENHANCED WAR ALLOWANCES		1,30,000			
For rounding		1,34,24,300			
		300			
TOTAL		1,34,24,000	1,29,50,000	1,27,68,000	1,24,81,018

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration.

SUMMARY.	Budget Estimate, 1919-1920.		Revised Estimate, 1919-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
COLLECTORS AND DIVISIONAL MAGISTRATES' ESTABLISHMENTS	33,32,570		33,40,000		36,98,735		36,41,435	
TALUK ESTABLISHMENTS	34,58,450		32,24,000		31,81,894		31,51,848	
SPECIAL ESTABLISHMENT (COIR ESTABLISHMENTS)	77,500		86,000		72,500		74,466	
COURT OF WARDS ESTABLISHMENT	— 1,000		— 1,000		— 1,000		— 1,910	
MEDICAL ESTABLISHMENTS	10,000		5,000		8,700		6,114	
MICA ESTABLISHMENT	5,110		...		..		.
Lump provision on account of the retransfer of the Namakkal taluk to Salem district and the consequent redistribution of divisional and taluk charges . . . . .	..		..		30,000		..	
For rounding	73,52,630				69,40,829		...	
	630				829			
Grand Total, 3-A. Land Revenue—Charges of District Administration	78,82,000		72,54,000		69,40,000		68,71,948	
Deduct—30 per cent transferred to 19A. Law and Justice—Courts of Law—Criminal Courts (p 99).	39,15,000		31,76,000		30,82,000		30,61,584	
NET CHARGE UNDER 3A. LAND REVENUE—CHARGES OF DISTRICT ADMINISTRATION		51,67,000		50,78,000		48,58,000		48,10,364

* Actuals not available.

	1918-19.	1919-20.		1918-19.	1919-20.
	Rs.	Rs.		Rs.	Rs.
* To the Pudukkottai Darbar	1,450	1,850	To the French Settlement	11,000	11,700
" Sandur Darbar	400	400	" Travancore Darbar	57,000	69,750
" Banganayall Darbar	3,080	3,060			
			Total	72,910	86,260

DETAILED ACCOUNT No. 3A - LAND REVENUE.—Charges of District Administration—cont.

	Numbers.		DETAILS.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—			COLLECTORS' AND DIVISIONAL MAGISTRATES' ESTABLISHMENTS								
	5	6	Collectors and Magistrates—								
	13	13	1st Grade (2,500) ⁴	1,72,800				1,44,000			
	5	4	2nd Grade (2,250) ⁴	3,36,980				3,36,980			
			3rd Grade (1,800) ⁴	82,944				1,03,680		6,18,521	
	2	1	Madras Provincial Civil Service—								
	2	1	Collector, 1st Grade (1,600)	19,200				38,400			
			Collector, 3rd grade (1,200)	14,400							
	16	16	Sub-Collectors—								
	16	16	1st Grade (1,200) ⁴	2,21,184				2,21,184			
	16	16	2nd „ (900) ⁴	1,65,888				1,65,888			
	16	16	3rd „ (700) ⁴	1,29,024				1,39,024		4,08,029	
	45	45	Assistant Collectors 26 (500), 8 (450), 11 (400)	2,52,000				2,52,000			
	3	3	Deputy Collectors—								
	6	6	1st Class (800)	28,800				28,800			
	9	9	2nd „ (700)	50,400				50,400			
	31	31	3rd „ (600)	64,800				64,800			
	35	35	4th „ (500)	1,66,000				1,86,000		5,88,920	
	31	31	5th „ (400)	1,68,000				1,68,000			
	31	31	6th „ (300)	1,11,600				1,11,600			
	32	32	7th „ (250)	96,000				96,000			
			Temporary Deputy Collectors	7,250				12,980			
			Personal Allowance					11,000		11,348	
			Probationers	11,200				1,200		8,151	
				21,18,450		17,00,000		21,24,896		16,39,969	
			Exchange Compensation Allowance.			8,000		25,955		45,648	
				21,18,450		17,08,000		21,50,851		16,75,617	
			Deduct—Pay of Assistant Secretary to the Board of Revenue (Land Revenue) shown under "General Admini- stration" (p. 86)	6,000				6,000			
			Deduct—Pay of 3 Presidency Magis- trates 3 (500), shown under "19-A Law and Justice—Courts of Law —Presidency Magistrate's Court" (p. 91)	15,000				16,800			
			Deduct—Pay of 1 Under Secretary to Government 600 [Listed] shown under "18 General Administration" (p. 93)	7,200				6,000			
			Deduct—Pay of a Deputy Collector debtable to "25 Political" (p. 905)	3,000				3,000			
			Deduct—Pay of 2 Deputy Collectors employed on settlement duty 4 (400), 1 (500) 2 (300), 5 (250)	47,400				51,200			
			Deduct—Pay of Deputy Collector engaged on preparation of record of rights. Pay debita- ble to 3 C. Land Records 1 (100) p. 49) . . . . .	...				4,800			
			Deduct—Pay of 10 Deputy Collectors under the Registrar of Co- operative Societies 1 (600), 3 (500), „ (400), 3 (300) and 2 (250) (p. 819)	43,000				42,600			
			Deduct—Pay of Deputy Collector em- ployed as Court of Wards manager including pension contribution 8 (251)	9,000				4,500			
			Deduct—Pay of a Deputy Collector under the Director of Agri- culture 1 (400) (p. 27)	4,800				3,600			
			Deduct—Probable Savings	2,53,050	17,22,000	17,08,000	2,32,951	17,39,400			
			(i) COLLECTORS' OFFICES.								
			Correspondence Section.								
Establishment—	25	25	Sarishtadars 1 (200—10—250), 1 (175), 23 (150)	46,280				46,140			
	508	507	Clerks 23 (150), 1 (100), 1 (75— 24—125), 24 (70), 24 (60), 26 (50), 1 (15—5—65), 23 (45), 23 (40), 36 (85), 82 (30), 101 (25), 1 (20—1—25), 133 (20)	2,81,130				2,80,700			
	..	1	Temporary Clerk (25)	300							
	49	49	Typists (20—1—50)	18,168				17,860			
			Carried over	2,95,848	17,22,000	17,08,000	2,94,700	17,39,400		16,75,617	

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—cont.

Establishment—	Numbers.		COLLECTOR'S AND DIVISIONAL MAGISTRATE ESTABLISHMENTS— cont.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1913-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward	2,95,818	17,22,000		17,08,000	2,94,700	17,39,400		16,75,6
			(i) COLLECTOR'S OFFICES—cont.								
			Account Section.								
	542	542	Accountants 24 (100), 23 (70), 1 (80), 32 (50), 59 (40), 146 (30), 14 (25), 248 (20)	2,11,440				2,11,440			
			Record Section.								
	118	118	Clerks 23 (60), 1 (50), 94 (20)	39,720				39,720			
			Treasury and Stamp Section.								
	24	24	Cash-keepers 12 (125), 1 (35), 11 (70)	28,260				29,580			
	63	54	Shroffs 12 (50), 12 (25), 5 (20), 25 (15)	18,500				19,880			
	73	69	Gollahs 12 (10), 34 (8), 23 (7)	6,836				7,020			
			Military Pension Payment Section.								
	2	2	Deputy Tahsildars (100)	2,400				2,400			
	4	4	Accountants 2 (25), 2 (30)	1,080				1,080			
	2	2	Shroffs 2 (15)	360				360			
	2	2	Peon (7), Attender (7)	168				168			
			Office Servants.								
	375	375	Attenders 2 (12), 48 (10), 140 (8), 185 (7)	35,028				35,028			
	71	73	Muchis 23 (15), 23 (12), 25 (10), 2 (7)	10,620				10,452			
	24	24	Duffadars 24 (14)	4,032				4,032			
	434	434	Peons 239 (8), 195 (7)	39,324				39,324			
			Local Fund Audit Establishments								
	24	24	Head Auditors, 1 (80), 13 (70), 10 (50)	17,880				17,880			
	24	24	Head Accountants, 13 (50), 11 (40)	13,080				13,080			
	134	134	Clerks, 1 (50), 3 (40), 9 (35), 22 (30), 99 (20)	37,500				37,500			
	37	37	Attenders, 2 (10), 14 (8), 21 (7)	3,348				3,348			
			Personal Allowance 1 (2)	24				24			
			Special Fund Audit Establishments								
	55	55	Clerks, 1 (35), 9 (30), 10 (35), 35 (20)	15,080				15,080			
	1	1	Attender (7)	84				84			
			Municipal Establishments								
	4	4	Clerks 1 (30), 3 (20)	1,080				1,080			
				7,79,472				7,82,740		7,58,181	
			(ii) CIVILIAN DIVISIONAL OFFICES.								
	213	212	Clerks 34 (70), 2 (50), 36 (40), 36 (30), 2 (25), 64 (20) and typists 36 (20—1—25)	85,050				85,320			
	84	84	Attenders (8)	3,264				3,264			
	36	36	Muchis (10)	4,320				4,320			
	180	180	Peons 36 (9), 1 (8), 143 (7)	15,996				15,996			
	...	7	Mahouts 7 (12)	1,008				...			
	...	7	Katadies 7 (8)	872				...			
				1,10,344				1,08,900		2,68,518	
			(iii) DEPUTY COLLECTOR'S OFFICES.								
	303	304	Clerks 4 (70), 59 (50), 63 (40), 63 (30), 1 (25), 50 (20) and typists 64 (20—1—25)	1,19,340				1,19,100			
	63	63	Attenders (8)	6,048				6,048			
	199	197	Peons 63 (9), 134 (7)	18,060				18,228			
	63	63	Muchis (10)	7,560				7,560			
				1,51,008				1,51,936			
			Personal Allowance	948				848			
			Temporary establishment for leave reserved in the North Arcot district 6 (35), 7 (30)	10,41,768		10,96,000		10,42,924		10,26,699	
			Temporary Establishment for disposal of suits under Estates Land Act	5,040		...		...		...
			Temporary Establishment to sort and re-write Old Records	14,134				15,360			
			Temporary Establishment for team work and verification of land Registers	1,620				1,740			
			Temporary Establishment for Bushkuts and other projects	2,640		46,000		2,640		48,288	
				2,640				1,472			
			Carried over	10,64,122	17,22,000	11,42,000	17,08,000	10,84,136	17,39,400	10,69,927	16,75,617

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—cont.

		Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
COLLECTORS' AND DIVISIONAL MAGISTRATES' ESTABLISHMENTS—cont.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward	10,69,842	17,22,000	11,42,000	17,08,000	10,64,186	17,89,400	10,69,987	16,75,617
Establishment— cont.	Temporary Establishment for Assistant Collectors, etc.	35,946				26,312			
	Temporary Establishment for Survey and Settlement work	6,248				6,081			
	Temporary establishment in connexion with the localisation of irrigable areas in the Kistna Eastern Delta	...		...		2,540			
	Special Staff required for the Guntur District	...		...		12,212			
	Temporary establishment for well-sinking in the Ceded districts	1,040							
	Temporary establishment in connection with the voluntary composition of second crop charge in the Trichinopoly district	129							
	Temporary establishment of 3 peons for the Personal Assistant to the Collector of Kistna for the control of prices	98							
Advances—		11,14,803				11,11,231			
	Deduct—Probable savings	12,075				5,255			
			11,02,228		11,42,000		11,06,026		10,69,987
	Travelling Allowance and Tentage	2,96,000		2,80,000		2,50,000		2,96,785	
	Grain Compensation Allowance	60,000		56,500		51,500		57,928	
	House-rent and other Allowances—								
	Local Allowances to Deputy Collector, Wynad (150), Deputy Collector, Polavaram Division (100), Deputy Collector, Russellkonda Division (100)	4,200				4,200		5,252	
	Local Fund Audit establishment—								
	Local Allowance 1 (15), 2 (10)	420				420			
	Local Allowance for Bhadrachalam Divisional Officer's establishment, Godavari—								
	Clerks 1 (20), 1 (15), 1 (10), 1 (5)	600				600			
	Servants 2 (2), 5 (1)	108				108			
	Local Allowance for the Deputy Collector's office establishment, Polavaram, Godavari—								
	Clerks 1 (20), 1 (15), 1 (10), 1 (5)	600				600			
	Servants 2 (2), 4 (1)	98				98			
	Local Allowance for the Collector's establishment, the Nilgiris—								
	Clerks 3 (25), 6 (15), 9 (10), 8 (5)	3,540				3,540			
	Servants 19 (3)	684		17,000		684		8,535	
	Local Allowance for Coonoor Divisional Officer's establishment, the Nilgiris—								
	Clerks (15), 2 (10), 1 (5)	480				480			
	Servants 5 (3)	180				180			
	Local Allowance for Deputy Collector's establishment, Wynad—								
	Clerks 1 (25), 1 (20), 1 (15), 1 (10)	840				840			
	Servants 1 (5), 1 (4½), 1 (4), 2 (3½)	246				246			
	Allowance for Drinking-water (Cochin Deputy Collector's Office) 8 (1)	96				96			
	Shorthand Allowance	2,160				2,040		1,490	
	Deputy Collectors' offices—								
	House-rent Allowance	216				216		216	
	War Allowance	96,830		74,000		144		...	
	Local Allowance for high prices..	...	4,67,296	38,500	4,61,000	...	3,45,990	...	3,70,152
	Contract Group—								
	Repair and Carriage of Tents							511	
	Petty Constructions and Repairs to buildings							12,826	
	Charges for Remittance of Treasure							17,682	
	Postage and Telegram Charges							1,48,688	
	Other Contract contingencies							1,32,542	
		3,46,650		3,20,000		3,41,030		3,07,059	
	Non-contract Group—								
	Cost of Land	30,000		50,000		15,000		50,910	
	Law Charges in the Revenue Department	60,000		60,000		50,000		70,594	
	Remuneration to Copyists and Examiners	40,000		49,000		50,000		49,266	
	Management of Estates	3,000		2,000		2,000		1,452	
	Survey and Land Acquisition Charges	2,000		1,000		2,000		782	
	Charges for the service of Revenue processes	...		10		...		10	
	Pay of Menials	1,200		980		910		88	
	Rents, Rates and Taxes	44,000		48,000		40,000		42,617	
	Telephone Charges	8,600		8,000		8,000		2,897	
		1,91,800		3,09,000		1,62,910		2,18,616	6,25,076
	For rounding		5,38,450		5,29,000		5,08,940		
	Carried over		38,38,118		38,40,000		38,05,566		38,41,489

MADRAS—EXPENDITURE.

DETAILED ACCOUNT No 3A.—LAND REVENUE.—Charges of District Administration—contd.

	Numbers			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			COLLECTORS AND DIVISIONAL MAGISTRATES ESTABLISHMENT—contd.								
			Brought forward .		38,29,318		38,20,000		36,95,356		36,41,435
			PLAQUE CHARGES.								
Establishment—			Clerks and Servants . . .	2,830	2,830			2,940			
Allowances—			Travelling Allowance . . .					25			
			Grain Compensation Allowance . . .	240				141			
			War Allowance	182	422				169		
			TOTAL		3,252				3,109		
			Post and Telegram Charges . . .						270		
			TOTAL		3,252				3,379		
			TOTAL COLLECTORS' & DIVISIONAL MAGISTRATES ESTABLISHMENTS . . .		38,32,570		38,40,000		36,98,735		36,41,435
			TALUK ESTABLISHMENTS. EXECUTIVE SUBORDINATES								
Salaries—	11	11	Tahsildars (250)		38,000			38,000			
	31	32	Do (225)		86,400			86,700			
	41	47	Do (200)		98,400			98,400			
	1	1	Tahsildar (150—10—200)		2,100			2,400			
	45	45	Tahsildars (175)		94,500			94,500			
	62	63	Do (100)		1,15,400			1,11,600			
	49	48	Deputy Tahsildars (150)		86,100			88,200			
	90	86	Do (125)		1,33,000			1,32,000			
			Probationary Deputy Tahsildars . . .		10,200			7,200			
			Personal Allowance to Tahsildars . . .		1,500			900			
					6,67,200			6,54,900			
			Deduct—Pay of one Tahsildar on Rs. 150 shown under "10—Income Tax" (p 57)		1,800			1,800			
			For rounding		20			20			
					6,65,280		6,60,000		6,53,080		6,71,62
			CLERKS AND SERVANTS.								
Establishment—	182	184	Taluk Sarishtadars and Head Accountants, 29 (80), 153 (70), 1 (60), 1 (40)		1,57,560			1,56,120			
	1	1	Superintendent (10)		720			960			
	2,30	2,31	Clerks 153 (35), 172 (80), 886 (25), 770 (20) and 3 (30—1—45)		6,61,944			6,58,860			
	6	5	Accountants 1 (50), 3 (35), 1 (30)		2,220			2,220			
	3	3	Sub-Treasurers (30)		1,080			1,080			
	15	15	Kanahapillars 5 (24), 5 (21), 3 (18)		3,780			3,780			
	1	1	Draftsman (25)		300			300			
	320	322	Shroffs 1 (25), 2 (20), 190 (15), 13 (12), 116 (10)		50,772			50,472			
			Temporary Staffs					410			
			Personal Allowance 1 (1)		12						
			Servants—								
	389	356	Duffahunds 1 (10), 15 (9), 319 (8), 1 (7)		32,448			32,736			
	181	183	Duffadars 1 (10), 151 (9), 1 (8)		19,761			19,518			
	180	182	Muchis (7)		15,488			15,120			
	4,008	4,038	Peons 546 (8), 3,488 (7), 3 (5), 1 (8)		3,45,624			3,42,756			
	2	2	Gollahs 1 (10), 1 (7)		304			204			
			LOCAL FUND AUDIT ESTABLISHMENT IN TALUK AND DEPUTY TAHSELDARS' OFFICES.								
	44	44	Clerks 44 (20)		10,560			10,560			
			SPECIAL FUND AUDIT ESTABLISHMENT IN TALUK AND DEPUTY TAHSELDARS' OFFICES.								
	176	178	Clerks 173 (20)		42,720			42,240			
			Temporary Clerks					2,820			
			Carried over		18,41,006	6,65,380	14,10,000	6,60,000	13,40,186	6,53,080	14,81,180

DETAILLED ACCOUNT NO. 3A.—LAND REVENUE.—Charges of District Administration—cont.

TALUK ESTABLISHMENT—cont.		Budget Estimate, 1919-1920		Revised Estimate, 1918-1919		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward	18,44,996	6,65,360	11,10,000	6,60,000	18,40,186	6,58,060	14,35,100	6,71,620
Establishment—	Temporary Establishment for leave reserve in the North Arcot district—classes 9 (56), 12 (80)	8,920							
cont.	Temporary Establishment for disposal of Suits under the Estates' Land Act	360				360			
	Temporary Establishment to sort and rewrite Old Records					120			
	Temporary Establishment for Survey and Settlement Work	3,05,000				2,15,729			
	Temporary Establishment for Maps Work	6,000				10,000			
	Temporary Establishment for Demarcation of Manual Wet Lands	10,000		2,10,000		26,940		1,83,150	
	Temporary Establishment for Pishikulya and other projects	840				940			
	Temporary Shroffs during last months	1,000				2,700			
	Other Establishments	39,050				39,754			
	Temporary Establishment for the survey of the bed of the Godavari river	1,864							
		17,20,758		16,10,000		16,36,629		16,14,283	
	Deduct—Probable savings	73,166				82,291			
			16,47,072		16,10,000		15,54,338		16,14,283
Allowances—	Travelling Allowance	2,80,000		2,81,000		2,81,780		2,80,898	
	Grain Compensation Allowance	73,000		71,000		65,000		73,919	
	House-rent and other Allowances—								
	Local Allowance for Wynad (50)	600				600			
	Local Allowance for Bhadrachalam, Nugur, Kolkagal and Coonoor	1,500				1,500			
	Local Allowance for Polavaram, Chodavaram, Kodakanal, Shevaroy Hill, Ontacamund and Yillavaram 6 (25)	1,500				1,800			
	Local Allowance for Wynad Deputy Tahsildars	1,320				1,320			
	Local Allowance to Enrichthai, Wynad (40), Gualtur (35), Bhadrachalam (2), Head Accountant, Coonoor (15)	1,320		25,000		1,320			
	Local Allowance to Clerks 1 (17), 4 (15), 5 (13), 31 (10), 2 (7½), 24 (5), 1 (3)	7,506				7,506		24,823	
	Local Allowance to Servants 1 (4½), 0 (4), 28 (3½), 0 (3), 29 (2), 96 (1)	2,862				2,850			
	Duty allowance 12 (10) for 1 month	120							
	Local Fund Audit Establishment in Taluk and Deputy Tahsildars' Offices—								
	Local Allowance 1 (5)	60				60			
	Special Fund Audit Establishment in Taluk and Deputy Tahsildars' Offices—								
	Local Allowance 1 (10), 2 (5)	240				240			
	War Allowance	1,95,824		1,34,000		420			
	Local Allowance for high prices			67,000					
Contingencies—	Contract Group—		5,66,152		5,68,000		3,64,396		3,79,640
	Petty Construction and Repairs to buildings							19,008	
	Charges for Remittance of Treasure							18,663	
	Postage and Telegram Charges							1,37,803	
	Repair and Carriage of Tents							6	
	Other Contract Contingencies							1,32,651	
		3,26,890		3,08,000		3,26,300		3,07,946	
	Non-Contract Group—								
	Cost of Land	20,000		26,000		10,000		23,089	
	Law Charges in the Revenue Department	3,000		9,000		2,400		2,284	
	Charges for the Service of Revenue Processes	6,500		5,000		6,700		5,568	
	Remuneration to Copyists and Examiners	1,12,000		1,05,000		1,15,000		1,11,426	
	Survey and Land Acquisition Charges	7,000		6,000		5,000		6,859	
	Stone-quarry Charges	70				70			
	Measurers and fixed labourers	7,000							
	Pay of Menials	3,000		3,000		1,700		2,350	
	Rents, Rates and Taxes	29,000		24,000		29,020		26,878	
	Purchase of Boats					2,320			
		1,87,670		1,78,000		1,72,210		1,78,354	
	Lump provision for the revision of the pay of Taluk Shroffs	17,000	5,18,960		4,86,000		4,92,600		4,86,800
	Lump provision for the revision of the pay of Taluk peons	43,000	60,000				15,000		
	Lump provision on account of the appointment of accountants in certain independent Deputy Tahsildars' Offices		6,180				45,000		
	For rounding		692						
	Carried over		31,58,082		33,24,000		31,30,414		31,51,843

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—cont.

			Numbers.		Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
			1918-1919.	1919-1920.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TALUK ESTABLISHMENTS—cont.												
PLAGUE CHARGES.												
Brought forward						34,58,082		33,24,000		31,30,414		31,51,843
Establishment—			Clerks		312				1,370			
			Servants			312			72	1,442		
Allowances—			Grain Compensation Allowance		20					36		
	Contingencies—		Miscellaneous		36					2		
			War allowance				52					
						368				1,480		
TOTAL TALUK ESTABTS.						34,58,450		33,24,000		31,31,894		31,51,843
SPECIAL ESTABLISHMENTS—COIR ESTABLISHMENTS.												
CLERKS AND SERVANTS.												
Establishment—	1	1	Monegar (85)		1,020				1,020			
			Personal allowance (15)		180				180			
	1	1	Accountant (20)		240				240			
	4	4	Clerks 3 (20), 1 (30)		1,080				1,080		4,002	
	12	12	Servants—Weigher 1 (7), Peons 4 (8), 7 (6)		972				972			4,002
Allowances—			Travelling Allowance		650	3,492	100	3,500	650	3,492	43	
			Grain Compensation Allowance		396		290		396		362	
			War allowance		440		280					
			Local allowance for high prices		...		150		...			
Contingencies—			Coir Charges		72,600		81,700		68,000		70,059	405
			Other Non-Contract Contingencies		...		...		54		...	
						72,600		81,700		68,054		70,059
			Deduct—Probable Savings.			75				82		
TOTAL COIR ESTABTS						77,500		86,000		72,500		74,466
COURT OF WARDS ESTABLISHMENT IN COLLECTORS' OFFICES.												
Establishment—			Clerks and Servants		16,000				11,000		16,301	
						16,000				11,000		16,301
Allowances—			Travelling Allowance		500				400		522	
			Grain Compensation Allowance		500				500		594	
Contingencies—			House-rent and other Allowances		...				...		...
			Miscellaneous (Non-Contract)			1,000				900		1,116
			Deduct—Recovery on account of Pay, etc., of Court of Wards establishment in Collectors' Offices.			200				200	94	94
						17,200		14,000		13,100		17,511
						18,200		15,000		13,100		19,421
			Net cost			—1,000		—1,000		—1,000		—1,910
MEDICAL ESTABLISHMENTS												
Establishment—	1	1	Civil Assistant Surgeon (100)		1,200				1,300			
			Charge Allowance (30)		360				360			
	6	6	Sub-Asst. Surgeons (50—120)		4,440				2,880			
			Charge Allowance 6 (10)		720				720		2,491	
			Lump provision for reorganisation of pay of Sub-Assistant Surgeons		...	6,720			720	5,880		2,491
Allowances—			Travelling Allowance of Hospital Assistants		1,450				1,250		1,044	
			House-rent and other Allowance—									
			Local allowance 4 (15), 2 (10)		960				960		748	
			House-rent allowance 5 (5)		300				300		127	
			Language allowance (2)		24				24		...	
Contingencies—			Medical Contingencies (Contract).			2,784				2,531		1,917
						580				580		1,706
			Deduct—Probable Savings			10,034				8,994		
					34				294			
TOTAL HOSPITAL CHARGES						10,000		5,000		8,700		6,114
MICA ESTABLISHMENT.												
	18		Inspector 1 (60—4—80), Assistant Inspectors 1 (45), 2 (40), 2 (35), Clerks 1 (45), 1 (35), 2 (20) Peons 3 (7)		4,776							
			War Allowance		336							
			For rounding		2							
TOTAL						5,110						

Note.—The Accounts for 1917-1918 are those reported by the Accountant-General.
The actuals relating to this head are merged with those under "11. Forts."

DETAILED ACCOUNT NO. 3B.—LAND REVENUE.—Survey and Settlement—Survey.

SUMMARY.			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
			Rs.	As.	Rs.	As.	Rs.	As.	Rs.	As.
REVENUE SURVEY—										
CONTROLLING OFFICE (INCLUDING PHOTO-ZINCOGRAPHIC OFFICE)			2,31,900		2,23,900		2,31,300		2,30,457	
PROFESSIONAL SURVEY PARTIES—										
CADASTRAL SURVEYS (INCLUDING RE-SURVEYS)			6,39,800		6,41,000		5,21,800		6,24,404	
One-third share of cost of Survey of Municipal towns			17,500		25,000		57,000		8,160	
				8,89,200		8,89,900		8,09,900		8,63,021
REVENUE SETTLEMENT—										
CONTROLLING OFFICE			1,57,400		1,50,400		1,84,100		1,68,540	
SETTLEMENT PARTIES			4,29,400		4,25,600		4,24,000		2,86,579	
				5,86,800		5,76,000		5,88,100		4,55,119
TOTAL				14,76,000		14,65,900		13,98,000		13,18,140
REVENUE SURVEY.										
CONTROLLING OFFICE (INCLUDING PHOTO-ZINCOGRAPHIC OFFICE).										
Salaries—	1	1	Director of Survey (1,200—40—1,400)	14,530			21,600		17,457	
	1	1	Assistant Director (550)	6,600		31,450	5,100		11,040	
	2	2	Assistant Directors (300)	7,200			7,200			
	1		Exchange Compensation Allowance.	...	130		614		947	
			Deduct—Probable Savings	28,680			34,514			
				80			6,074			
Establishment—	1	1	Sub-Assistant 1 (250)	3,000	28,600	31,580	3,000	28,500		29,444
	31	31	Managers, Clerks, Accountants, Map record-keepers, Store-keepers, Cash-keepers 2 (200), 1 (125), 2 (100), 2 (70), 4 (50), 3 (40), 1 (35), 5 (30), 6 (25), 5 (20)	19,440			19,440			
	1	1	Typewriting Clerk (20—1—50)	420			420			
	1	1	Mechanic (50—5—75)	900			900			
	40	40	Servants—Peons 1 (14), 1 (12), 1 (10), 5 (9), 5 (8), 4 (7); Muchis 1 (15), 1 (12), 1 (10), 2 (9), 2 (8), 2 (7); Attenders 3 (12), 3 (11), 2 (10), 6 (9)	1,524	72,000		4,524		67,502	
	Lithographic Department.									
	52	52	Draftsmen and Computers 2 (150), 2 (100), 2 (70), 1 (60), 3 (50), 6 (40), 7 (30), 7 (25), 12 (20), 10 (15)	22,380			22,380			
	51	51	Printers—Lithographers 1 (100), 1 (70), 1 (60), 2 (50), 2 (40), 2 (30), 2 (25), 5 (20), 5 (15), 10 (12), 10 (10), 10 (8)	11,940			11,940			
	15	15	Plate Correctors 2 (30), 3 (25), 4 (20), 6 (15)	3,660			3,660			
	9	9	Compositors 1 (40), 1 (30), 2 (20), 2 (15), 3 (12)	2,112			2,112			
			Temporary Establishment	80,000	51,000	1,28,000	97,000		60,238	
			Deduct—Probable Savings	1,48,376			1,65,376			
				376			376			
Allowances—			Travelling Allowance	3,800	3,800		3,800		2,274	
			Grain Compensation Allowance	12,200	9,900		12,200		12,898	
	1	1	House-rent and other Allowances—							
	3	3	Charge Allowance (100)	1,200	4,080		1,200		1,300	
			Presidency Allowance (100)	3,600	13,500		3,600		2,877	
Supplies and Services—			War Allowance	17,000	8,500		...		...
			Local allowance for high prices	...	37,800	39,760	...	20,800	...	18,749
			Contract Group—							
			Electric Lights and Fans							
			Petty Construction and Repairs							
Non-Contract Group—			Cost of Indents from Europe							
			Instruments and Chemicals	85,000	15,000		85,000		80,938	
			Map Charges	4,000	4,000		4,000		4,143	
					39,000	19,000		39,000		35,077
			Carried over		2,58,400	2,18,840		2,58,400		2,11,393

DETAILED ACCOUNT NO. 3B.—LAND REVENUE—Survey and Settlement—Survey—cont.

	Numbers.		REVENUE SURVEY—cont.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies—			CONTROLLING OFFICE (INCLUDING PHOTO-ZINCOGRAPHIC OFFICE)—cont.								
			Brought forward		2,53,400		2,13,840		2,53,800		2,11,004
			Contract Group—								
			Purchase and Repair of Furniture								
			Purchase of Books and Maps								
			Freight								
			Hot and Cold Weather Charges								
			Service Postage and Telegram Charges	7,560		7,560		7,560		16,354	
			Tour Charges		7,560		7,560		7,560		16,354
			Cleaning Charges								
Salaries—			Office Expenses								
			Miscellaneous								
			Unspent balance of contract grant.								
			Non-Contract Group—								
			Pay of Menials					200		98	
			Other Contingencies { Telephone.	240				1,090		3,003	
			{ Rents,		1,088		3,000		1,290		3,099
			{ Rates, etc	848							
			Deduct—Recoveries		2,62,048				2,62,150		
Establishment—					30,148				30,350		
			Net Total		2,31,900				2,31,300		2,30,457
			TOTAL, CONTROLLING OFFICE		2,31,900		2,28,900		2,31,300		2,30,457
			PROFESSIONAL SURVEY PARTIES.								
			CADASTRAL SURVEYS (INCLUDING RE-SURVEYS AND REVISION SURVEYS).								
			(a) Government Villages								
			Deputy Directors—								
	1	1	1st Class (1,100)	13,200				13,200			
	2	1	2nd Class (900)					21,600		17,151	
			3rd Class (750) for 6 months					4,500			
Allowances—			Assistant Directors—			47,000					
			2nd Class (700)	16,800							
	2	1	3rd Class (550)	6,600				13,200			
	1	2	4th Class (425)	10,200				5,100		34,907	
	3	3+	5th Class (300)	10,800				9,000			
	4		Exchange Compensation Allowance.			80		1,118		958	
			Deduct—Probable Savings	57,600				67,718		53,016	
					57,600		47,080		67,552		53,016
			Executive Subordinates								
	12	12	Sub-Assistants 3 (250), 3 (200), 6 (150)	27,000				27,000			
	12	12	Head Surveyors 3 (100), 3 (80), 6 (60)	10,800				10,800			
	90	90	Deputy Surveyors 15 (40), 30 (30), 45 (25)	31,500		50,120		31,500		31,803	
	300	300	Field Surveyors 120 (20), 180 (15)	61,200				61,200			
	50	50	Clerks and Servants— (b)								
			Clerks 2 (50), 6 (30), 6 (25), 14 (20), 22 (15)	12,480				12,480			
	70	70	Servants—			6,700				9,133	
			Duffadars 2 (10); Peons 24 (8), 36 (7); Muchis 2 (10), 2 (8), 4 (7)	6,336				6,336			
	110	110	Skilled Labour—								
			Computer-Draftsmen 2 (50), 6 (30), 12 (25), 30 (20), 30 (15), 40 (12)	22,920		8,600		22,920		11,163	
			Temporary Establishment	3,56,470		3,28,000		2,55,000		3,20,350	
			Deduct—Probable Savings	4,28,708				4,27,336			
				28,708	4,00,000		3,98,480		3,20,000		3,72,949
			Travelling Allowance	55,000		55,500		50,000		47,869	
			Grain Compensation Allowance	22,000		19,000		29,500		22,777	
			House-rent and other Allowances								
	1	2	Charge Allowance	2,400				1,200		645	
			War Allowance	40,000		24,400					
			Local allowance for high prices		1,19,400		1,28,900		80,709		71,291
			Deduct—over		5,77,090		5,74,400		4,68,282		4,97,260

Provision for the third is for six months only.

Includes the Assistant Director in charge of the land survey department of No. IV Party, which on completion of its present work in the course of the current official year is to be transferred to the Survey Department, No. IV of B.P. No. 145, dated 5th August 1918.

DETAILED ACCOUNT NO. 3B.—LAND REVENUE—Survey and Settlement—Survey—cont.

	Numbers.		REVENUE SURVEY—cont.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			PROFESSIONAL SURVEY PARTIES—cont.								
			Brought forward		5,77,000		5,74,400		4,68,252		4,97,258
			CADASTRAL SURVEYS (INCLUDING RE-SURVEYS AND REVISION SURVEYS)—cont.								
			(a) Government Villages—cont.								
Supplies and Services—			Non-Contract Group—								
			Instruments and Chemicals	5,000		1,000		5,000		1,929	
			Boundary Pillars	35,000		44,000		35,000		37,154	
			Measurers and Hired Labourers	55,000		58,000		45,000		48,488	
			Mounting Maps					100		11	
			Supply of Tents to Survey Officers	5,200		4,000		7,000			
Contingencies—			Contract Group—		1,00,200		1,07,000		92,100		87,580
			Repair and Carriage of Tents								
			Purchase and Repair of Furniture								
			Purchase of Books and Maps								
			Hot and Cold Weather Charges								
			Cleaning Charges								
			Service Postage and Telegram Charges	13,060		12,749		13,060		12,494	
			Tour Charges								
			Office Expenses								
			Miscellaneous								
			Cost of Stationery								
			Unspent balance of contract grant					1,689			
			Non-Contract Group—		13,080		12,749		14,749		12,494
			Rents, Rates and Taxes	5,000		3,551		5,000		3,732	
			Pay of Menials	840		300		300		217	
			Deduct—Probable Savings For rounding		5,340		3,851		5,300		3,949
					5,200				149		
			Total, Cadastral Surveys, (a) Government Villages.		6,90,400		6,98,000		5,80,252		6,01,279
			(b) Estates.								
Salaries—	1	1	Deputy Director, 2nd class (Rs. 900)	10,800				4,500		18,931	
	1	1	Assistant Director, 5th class (Rs. 300)	3,600		15,400		1,800		2,357	
	...	...	Exchange Compensation Allowance.	...		94		128		720	
Establishment—			Sub-Assistant Executive Subordinates		14,400		15,494		6,428		17,008
			Head, Deputy and Field Surveyors.							11,669	
			Skilled Labour (Computer Draftsmen)							3,811	
			Clarks and Servants							3,177	
			Temporary Establishment							82,270	
Allowances—			Travelling Allowance	18,000		11,000		8,000		18,391	
			Grain Compensation Allowance	7,500		6,800		3,500		5,934	
			War allowance	5,000		7,400		...		...
Supplies and Services—			Local allowance for high prices	...		5,000		...		...
			Non-Contract Group—		28,500		30,000		11,500		19,325
			Boundary Pillars	63,000		47,000		25,000		47,088	
			Measurers and Hired Labourers	67,000		60,000		35,000		58,411	
			Instruments and Chemicals	1,000		1,000		500		909	
Contingencies—			Non-Contract Group—		1,31,000		1,08,000		60,500		1,06,406
			Purchase and Repair of Furniture							423	
			Hot and Cold Weather Charges							65	
			Tour Charges							1,080	
			Service Postage and Telegram Charges							1,440	
			Cleaning Charges							193	
			Rents, Rates and Taxes							1,078	
			Office Expenses							1,184	
			Pay of Menials							112	
			Miscellaneous							152	
			Purchase, Repair and Carriage of Tents		4,000		4,500		2,420		5,714
			Total, Cadastral Surveys, (b) Estates		2,78,552		2,48,030		1,80,848		2,49,880
			Grand Total, Cadastral Surveys (including Government Villages)		9,68,982		9,41,000		7,11,100		8,50,859
			Deduct—Recoveries from Estates		3,29,182		3,00,000		1,89,500		2,34,258
			Net Charge		6,39,800		6,41,000		5,21,600		6,16,601

DETAILED ACCOUNT NO. 3B.—LAND REVENUE—Survey and Settlement—									
	Numbers		REVENUE SURVEY—cont. SPECIAL CADASTRAL SURVEYS OF MUNICIPAL TOWNS	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Buc	
	1918-1919	1919-1920		Rs.	Rs.	Rs.	Rs.		
<i>Salaries—</i>	2	1	Assistant Director, Fifth class (Rs. 300)	3,800	3,800	5,450	5,450		5
<i>Establishment—</i>			Establishment	30,000	30,000	41,500	41,500		70
<i>Allowances—</i>			Travelling Allowance	8,000		13,400			10
			Grain Compensation Allowance	1,000		1,700			4
			House-rent and other Allowances	1,500		4,800			
			Local Allowance for high prices		10,500	2,000	21,700		
<i>Supplies and Services—</i>			Boundary Pillars	1,000		500			12
			Measurers and Hired Labourers	2,000	3,000	500	1,000		18
<i>Contingencies—</i>			Other Contingencies	2,000		3,750			3
			TOTAL, SPECIAL CADASTRAL SURVEYS OF MUNICIPAL TOWNS		2,000		3,750		
					49,100		78,100		
			<i>Deduct—</i> Recoveries		31,600		48,400		
			Provision on account of share chargeable to Government.		17,500		26,000		
			REVENUE SETTLEMENT CONTROLLING OFFICE.						
<i>Salaries—</i>	1	1	Portion of the Salaries of the Mem- bers of the Board of Revenue transferred from "18. General Administration—Board of Revenue" (p. 86)	38,180					38
	1	1	Secretary to the Commissioner of Revenue Settlement, Survey, Land Records and Agriculture (1,000)	12,000		56,475			12
	1	1	Assistant (400)	4,800					4
	1	1	Exchange Compensation Allowance. Officers on special duty			245			
			<i>Upper Division.</i>		54,960		56,720		
<i>Establishment—</i>	1	1	Assistant (300)	3,600					3
	5	5	Clerks (200), (175), (150), 2 (125)	9,300					9
	1	1	Superintendent, Irrigation Ac- counts (75—5—100)	1,020					
	18	18	Clerks 3 (100), 3 (80), 3 (70), 5 (60), 4 (50)	15,000					15
	13	13	Clerk 6 (40), 7 (35)	5,320					5
			<i>Lower Division.</i>						
	16	16	Clerks 2 (35), 7 (30), 5 (25), 2 (20)	5,340					5
	4	4	Typists (20—1—50)	1,680					1
	1	1	Shorthand Allowance to Typist	120					
			<i>Servants—</i>			57,700			
	29	29	Muchis (16), (14), 2 (12); Attenders (14), 2 (13), 4 (12); Jamadar (18), Duffadar (14); Peons 3 (12), 6 (11), 7 (10)	4,152					4
			Personal Allowance to Jamadar (Rs. 2½)	30					
			<i>Register Section—</i>						
	1	1	Superintendent (70)	840					
	35	35	Clerks 5 (35), 6 (30), 12 (25), 12 (20)	10,740					10
	8	3	Servants (14), (11), (10)	420					
			Temporary Establishment	8,000		5,000	62,700		23
<i>Allowances—</i>			Travelling Allowance	5,000	66,062	5,000			4
			Grain Compensation Allowance	2,350		1,400			4
			House-rent and other Allowances—						
			Duty Allowance (5)	60					
			War Allowance	3,900		2,400			
			Local Allowance for high prices	...		1,200			
<i>Supplies and Services—</i>			Contract Group—		11,310		10,000		
			Cost and Repair of Bicycles	200		200			
			Repair and Carriage of Tents	70		70			
			Maintenance of Electric Instal- lations	...		...
			Non-Contract Group—		270		270		
			Printing and Colouring Eye- sketches		18,000		14,000		
<i>Contingencies—</i>			Contract Group—						
			Purchase and Repair of Furniture						
			Purchase of Books						
			Tour Charges						
			Hot and Cold Weather Charges						
			Service Postage and Telegram Charges	6,230		6,230			6
			Cleaning Charges						
			Office Expenses						
			Miscellaneous						
			Carried over	6,230	1,50,602	6,230	1,48,690		6

DETAILED ACCOUNT No. 3B.—LAND REVENUE—Survey and Settlement—Settlement—*cont.*

	Numbers		REVENUE SETTLEMENT— <i>cont.</i>	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1916-1918.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Contingencies—cont.</i>			CONTROLLING OFFICE— <i>cont.</i>								
			Brought forward	6,230	1,50,602	6,230	1,43,690	6,230	1,57,319	6,227	1,61,882
			Non Contract Group— Telephone Charges and other con- tingencies	680	6,910	180	6,710	680	6,910	481	6,858
			For rounding		1,57,512 112				1,61,323 125		
			TOTAL, CONTROLLING OFFICE		1,57,400		1,50,400		1,64,100		1,68,540
<i>Establishments—</i>			SETTLEMENT PARTIES.								
	6	6	Special Settlement Officers 1 (1,350)*, 2 (1,030).. 1 (1,183— —4)*, 2 (400)	62,576		1,01,000		66,516		98,238	
	9	10	Special Assistant Settlement Officers (500), 2 (400), 2 (300), 5 (250)	37,800				46,368			
	7		Exchange Compensation Allowance			620		2,332		3,569	
					1,01,776		1,03,620		1,15,516		96,807
<i>Establishments—</i>	5	5	Assistants (250)	15,000				15,000			
	5	5	Supervisors (150)	9,000				9,000			
	208	208	Clerks and Classifiers 5 (65), 14 (50), 9 (40), 5 (35), 62 (30), 60 (35), 43 (20), 10 (15)	71,160				71,160			
	5	5	Typists (20—1—50)	1,716		75,540		1,692		65,830	
	65	65	Servants— Machis 5 (9), Attenders 5 (7); Dutadars 5 (10), Dalayats and Peons 20 (8), 20 (7), 10 (6)	5,880				5,830			
<i>Allowances—</i>			Temporary Establishment	1,81,101		1,81,000		1,78,000		92,275	
				2,85,756				2,80,732			
			Deduct—Probable Savings	40,265				47,900			
					2,45,491		2,39,540		2,32,832		1,57,605
			Travelling Allowance	44,000		40,000		44,000		30,095	
<i>Supplies and Services—</i>			Grain Compensation Allowance	7,700		3,000		9,900		4,560	
			House-rent and other Allowances— Duty Allowances 12 (100)	14,400		13,000		9,600		4,995	
			War Allowance	24,000		18,500					
			Local Allowance for high prices	...		10,500					
					60,100		85,000		63,500		89,650
<i>Contingencies—</i>			Remuneration to Karnams (Non- Contract)	4,520		1,920		3,300		702	
			Remuneration to Copyist			..		...		2	
			Petty Construction and Repairs (Contract)	250		200		200			
					4,770		2,120		5,500		704
			Contract Group— Purchase and Repair of Furniture, Purchase of Books Cleaning Charges Tour Charges Hot and Cold Weather Charges Service Postage and Telegram Charges Office Expenses Miscellaneous	13,550		10,000		13,600		7,017	
<i>Contingencies—</i>			Non-Contract— Rents, Rates and Taxes	7,000		5,320		8,000		5,320	
					20,550		15,320		21,600		12,387
			For rounding		4,61,687 41		4,45,600		4,58,918 52		3,07,108
			Deduct—Recovery		52,328		20,000		15,000		20,524
			TOTAL, SETTLEMENT PARTIES		4,29,400		4,25,600		4,24,000		2,86,579

DETAILED ACCOUNT No. 30—LAND REVENUE—Land Records

SUMMARY.			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
SUPERINTENDENCE.			Rs	Rs.	Rs	Rs	Rs.	Rs.	Rs.	Rs.
MAINTENANCE OF LAND RECORDS— DIRECTION			27,800		27,900		26,940		25,307	
TOTAL, SUPERINTENDENCE .				27,800		27,900		26,940		25,307
DISTRICT CHARGES.										
ESTABLISHMENT FOR PREPARING REVENUE AND AGRICULTURAL STATISTICS			36,76,000		26,13,000		26,34,600		25,63,048	
MAINTENANCE OF LAND RECORDS†— DIRECTION CHARGES			3,22,000		3,12,700		3,02,260		3,02,360	
MAINTENANCE OF SURVEY OF MUNICIPAL TOWNS			16,000		8,000		20,000		13,345	
CHARGES FOR SURVEY-RECORD OF RIGHTS, ETC., OF ESTATE LANDS			—3,000		—1,000		—3,000		—3,107	
				30,11,000		29,32,700		29,53,860		28,75,646
TOTAL, DISTRICT CHARGES .				30,38,800				29,80,800		
For rounding				800				200		
TOTAL				30,38,000		29,60,600		29,81,000		29,00,953

	Numbers			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920		Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MAINTENANCE OF LAND RECORDS											
DIRECTION.											
Salaries—	1	1	Director of Land Records (1,800)†.	14,976		15,830		13,824		16,464	
			Exchange Compensation Allowance		14,976	120	15,950	393	14,217	688	17,152
Establishment—	1	1	Head Clerk (75—5—100)	1,020				1,200			
	3	3	Clerks 2 (30—2—40), Typist (20—1—50)	1,464				1,332		3,227	
	6	6	Servants 2 (12), 2 (10), 2 (9)	744				744			
			Personal Allowance . . . . .	...	3,228		3,650	...	3,276	463	3,690
Allowances—			Travelling Allowance	5,120		3,960		5,120		3,549	
			Grain Compensation Allowance . . . . .	...		..		12		...	
			House rent and other Allowances . . . . .	...		8,000		2,880		...	
			Local Allowance	2,880		260				...	
			War Allowance	252		80					
			Local Allowance for high prices		8,252		7,300		8,012		3,549
Supplies and Services—			Non-Contract—								
			Map charges	100				100		...	65
			Instruments and chemicals	100				100			
Contingencies—			Contract Group—								
			Purchase and Repair of Furni- ture								
			Purchase of Books								
			Tour Charges								
			Service Postage and Telegram Charges		1,100			1,100		851	
			Office Expenses								
			Miscellaneous								
			Unspent Balance of Contract								
			Grant in previous years								
			Rents, Rates and Taxes								
			For rounding			1,800	1,000		1,300		916
					44			185		...	
TOTAL, DIRECTION					27,800		27,900		26,940		25,307

* The expenditure is controlled by the Commissioners of Land Revenue.

† Under the control of the Director of Land Records.

DETAILED ACCOUNT NO. 30.—LAND REVENUE.—Land Records—cont.

	Number.		DISTRICT CHARGES.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—	753	757	ESTABLISHMENT FOR PREPARING REVENUE AND AGRICULTURAL STATISTICS								
			Executive Subordinates.								
			Revenue Inspectors 1 (45), 331 (40), 420 (35), 3 (30), 3 (25)	3,37,500		3,41,000		3,35,760		3,39,412	
	13	13	Personal Allowance 1 (10)	120				420			
			Temporary Revenue Inspectors 12 (35), 1 (40)	5,520		9,500		5,455		8,990	
			Village Establishment—Govern- ment villages—								
	14,238	14,244	Karnams 8 (16), 397 (15), 13 (14), 830 (12), 1 (11), 3,625 (10), 1 (9), 9,365 (8), 1 (7½), 2 (6), 1 (4)	15,39,262		15,87,500		15,28,398			
	1,095	1,094	Assistant Karnams 1 (12), 9 (10), 805 (8), 12 (7), 267 (6)	98,736				98,832			
			Anticipated increase owing to revision of Village Establish- ment	760				5,000		15,94,435	
			Establishment to supervise the resumed villages in Vizagapatam— Karnam (6)	72				72			
			Temporary Peons 3 (7)	252				252			
			Lump provision on account of the increase of pay to probationary Revenue Inspectors in 1917-18					1,260			
			Revision of village establishment Ryotwari tracts	14,000				...			
				19,86,212				19,75,479			
			Deduct—Probable Savings	7,122				11,389			
					19,79,090		19,88,000		19,64,090		19,42,837
	Allowances—	32	32	Travelling Allowance	1,21,000		1,20,000		1,22,000		1,20,810
				Grain Compensation Allowance	300		400		500		288
				House rent and other Allowances— Local Allowance 4 (20), 3 (17½), 22 (15), 3 (10)	5,910		25,000		5,910		5,290
			War Allowance	30,000		9,000		...		...
			Local Allowance for high prices		1,57,210		1,54,400		1,28,410		1,26,388
Supplies and Services—			Non-Contract Group— Replacing of Boundary Stones	5,100		4,400		4,900		4,875	
			Instruments and Chemicals	12,000		4,700		9,200		5,835	
			Purchase and Repair of Tents	200				400		...	
Contingencies—			Non-Contract Group— Remuneration to Karnams	2,500	17,800		9,100	1,000	14,500	...	10,310
			Other Contingencies	50				50		15	
					2,550		500	1,050		15	
		TOTAL		21,56,150		21,02,000		21,08,050		20,79,450	
	6,874	6,671	Village Establishment—Proprietary Estates—								
			Village Accountants 68 (15), 81 (12), 73 (11), 155 (10), 182 (9), 163 (8), 1086 (7), 2,868 (6), 1,456 (5), 539 (4)	4,98,396				5,10,792			
			Assistant Karnams 1 (9), 1 (7), 38 (8), 33 (6), 98 (5)	14,256				50			
			Travelling Allowance	800							
			Hill Allowance to Karnams in Madura Rs. 60 per annum	60							
			Cost of Survey Instruments	1,250				1,175			
			Anticipated increase owing to Revision of Establishments	12,000				59,412			
			Deduct—Contribution from the Tanjore District Board towards the improvement of Chattram Village Establish- ment	840				840			
				5,25,422				5,70,589			
			Deduct—Probable Savings	5,000				44,000			
					5,20,422		5,11,000	5,26,589		4,83,598	
					26,76,572			26,34,639			
			For rounding		572			89			
			Total		26,76,000		26,12,000	26,34,800		25,63,015	

DETAILED ACCOUNT No. 3C.—LAND REVENUE.—Land Records—cont.

	Numbers.			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			DISTRICT CHARGES—cont.								
			MAINTENANCE OF LAND RECORDS.								
			Executive Subordinates.								
Salaries—	5	5	Superintendents 5 (800)	18,000		18,000		18,000		17,931	
	24	24	23 Tahsildars (150), 1 Dy. Tahsildar (125)	42,900				43,200			
	12	12	Tahsildars under training (125) for 3 months	4,500				4,500			
	179	179	Inspectors 80 (40), 99 (35)	79,980		1,26,000		79,980		1,27,132	
	24	24	Deputy Surveyors (25—1—55)	9,192				8,952			
	18	18	Deputy Surveyors under training (40) for 2 months	1,040				1,040			
			Deduct—Probable Savings	5,000				1,55,372			
					1,50,612		1,44,000	10,540			
			Executive Subordinates.					1,45,132		1,45,06	
Establishment—	24	25	Draftsmen 24 (20—1—30), 1 (30—1—40)	6,684				6,384			
	5	5	Draftsmen-clerks (20—2—30)	1,464				1,632			
			Clerks and Servants.								
	28	28	Clerks 2 (50—5—75), 2 (40—2—50), 1 (30—2—40), 23 (20).	8,436		26,000		8,832		26,060	
			(Servants: Muchis 5 (12)								
	111	107	Peons 20 (9), 46 (7), 3 (7+2).	9,852				10,138			
			(Extra Peons 32 (7), 1 (7+1)								
			Temporary Establishment	10,000		14,000		6,000		11,036	
					36,436		40,000	33,036		37,14	
Allowances—			Travelling Allowance	70,000		68,000		69,300		67,946	
			Grain Compensation Allowance	2,800		2,600		2,600		2,827	
			House-rent and other Allowances								
	23	24	Local Allowance for Tahsildars (25)	7,200				7,200			
			Local Allowance for Inspectors 175 (10), 3 (25), 1 (20)	22,140		27,000		22,140		27,122	
			Local Allowance to Deputy Surveyor and Draftsman in The Nilgiris 2 (10)	240				240			
			War Allowance	10,200		7,000		...		...
			Local Allowance for High Prices	...		4,500		...		...
					1,12,580		1,09,100	1,01,480		97,86	
Supplies and Services—			Petty Construction and Repairs (Contract)	...				...		...
			Non-Contract Group—								
			Map Charges	...				...		14	
			Measurers and Hired Labourers.	2,000				2,500		4,640	
			Binding Field Measurement Books and Mounting Maps and Block Sheets	1,250				1,400		216	
			Field Measurement Books	4,000				4,000		80	
			Measuring Chains	...				...		3	
			Instruments and Chemicals	...				...		3,653	
					7,250		6,000	7,900		8,66	
Contingencies—			Contract Group—								
			Purchase and Repair of Furniture								
			Purchase of Books								
			Hot and Cold Weather Charges								
			Tour Charges								
			Cleaning Charges								
			Service Postage and Telegram Charges								
			Office Expenses								
			Miscellaneous								
					12,480		11,000	12,480		11,01	
			Non-Contract Group—								
			Pay of Menials	1,300				960		1,359	
			Rents, Rates and Taxes	1,600				1,350		1,185	
			Remuneration to Karnams	...				...		96	
					2,900		2,600	2,310		2,64	
			For rounding	258				78			
			TOTAL LAND RECORDS SUPERINTENDANTS, ETC.		3,32,000		3,12,709	3,02,230		3,02,36	

DETAILED ACCOUNT NO. 30.—LAND REVENUE.—Land Records—cont.

	Numbers.		DISTRICT CHARGES—cont. MAINTENANCE OF LAND RECORDS—cont. MAINTENANCE OF SURVEY OF MUNICIPAL TOWNS AND UNIONS. Executive Subordinates.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—	47	47	Surveyors 1 (80), 46 (25—1—55)	18,324				18,012		17,009	
	1	1	Draftsman (25)	300				300			
			Temporary Additional Establishment.	500				700			
Allowances—			Travelling Allowance	500				500		408	
			Grain Compensation Allowance	800				800		526	
	1	1	House-rent and other Allowances—								
			Conveyance Allowance for 1								
			Surveyor	240				240			
			House-rent Allowance (3)	36				36			
	3	3	Local Allowance (10)	360				360		508	
			War Allowance	1,200							
Contingencies—			Contingencies (Non-Contract)	9,140				9,176		8,484	
			Deduct—Pay, etc., and Pension- ary Contributions		31,450				30,124		23,940
					22,539				15,128		24,847
			Balance		8,911				14,996		—907
			Lump provision for establishment to conduct survey operations pre- liminary to the preparation and maintenance of a permanent register of land records in the Madras City.	28,000				28,000			
			Deduct—Contributions	18,887				20,996			
			Balance		7,113				5,004		14,252
			For rounding		24						
			TOTAL, MAINTENANCE OF SUR- VEY OF MUNICIPAL TOWNS.		16,000		8,000		20,000		13,845
			CHARGES FOR SURVEY, RECORD OF RIGHTS, ETC., OF ESTATE LANDS								
Salaries—			Special Revenue Officer						4,800		5,410
			Executive Subordinates and Skilled Labour.								
Establishment—			Deputy Tahsildar								
			Land Records Inspectors								
			Field Surveyors								
			Clerk for the Deputy Tahsildar								
			Peons for the Deputy Tahsildar								
			Peons for the Land Records In- spector								
			Peons for the Field Surveyors								
			Draftsman								
			Clerks and Servants.								
			Clerks, Accountant, Store-keeper, Attender, Peons		10,500				12,000		9,017
Allowances—			Travelling Allowance	3,200				5,000		2,672	
			Grain Compensation Allowance	...				1,000		1,018	
			House-rent and other Allowances	...				...		1,200	
			Non-Contract Group—		3,200				6,000		4,825
			Remuneration to Copyists		800				1,000		124
Contingencies—			Non-Contract	1,000	1,000				1,000	1,225	1,225
			TOTAL	15,000			4,000		24,800		20,661
			Recovery		18,000		5,000		27,800		23,768
			TOTAL		—3,000		—1,000		—3,000		—3,107

DETAILED ACCOUNT NO. 30.—LAND REVENUE.—Inam Commissioner.

	Numbers.		CENTRAL OFFICE ESTABLISHMENT.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—	1	1	Manager (1st)	1,620				1,620		6,584	
	5	5	Clerks 1 (80), 1 (80), 1 (35), 1 (30), 1 (25)	2,760				2,760			
	4	4	Servants (14), (12), (10), (9)	540				540			
			For Copying Registers and Pre- paring Title-deeds—		4,920				4,920		
	1	1	Typist (20—1—35)	848			6,584		336		
	4	4	Copyists 2 (23), 1 (20), 1 (18)	1,008				1,008			
	1	1	Servants 2 (9)	216				108			
			Temporary—		1,572				1,452		
			Servant (9)						108		880
			Personal Allowance	42					42		39
Allowances—			Travelling Allowance	100		70		100		23	
			House-rent and other allowances—								
			War Allowance	384		287					
			Local allowance for high prices	...	484	98	450		197		23
			Carried over		7,016		7,400		8,222		7,076

MADRAS—EXPENDITURE

DETAILED ACCOUNT No. 3D.—LAND REVENUE.—Inam Commissioner—cont											
	Numbers			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			CENTRAL OFFICE ESTABLISHMENT —cont.								
			Brought forward		Rs. 7,018		Rs. 7800		Rs. 6,622		Rs. 7,075
Contingencies—			Non Contract Contingencies							245	
			For rounding		300 18		200		350 28		245
			TOTAL CENTRAL OFFICE ESTABT		7,300		7,500		7,000		7,320
			TEMPORARY ESTABLISHMENT.								
			PERSONAL AND OTHER INAMS IN PROPRIETARY ESTATES.								
				8,000							
Salaries—			Deputy Collector (250)		8,000						
Establishment—			Deputy Collectors' Establishment								
	4		Revenue Inspectors 4 (50)	2,400							
	4		Surveyors 4 (30)	1,140							
	1		Head clerk (50)	600							
	2		Clerks 2 (25)	600							
	1		Muchi (8)	98							
	6		Peons 6 (7)	504							
	8		Lascars 8 (6)	576							
	1		Ma-malchi 1 (5)	60							
					6,276						
Allowances—			House-rent and other allowances—								
			local allowance 5 (20), 4 (12), 2								
			(10), 1 (3), 3 (2½), 9 (2)	1,148							
Contingencies—			Non-Contract Group—		2,448						
			Contingencies								
			Lump Provision					10,000			
					11,724						
			Deduct—Probable Savings		1,724						
			Total		10,000				10,000		
			TOTAL, INAM COMMISSIONER		17,300		7,500		17,000		7,320

DETAILED ACCOUNT No. 3E.—LAND REVENUE—Allowances to District and Village Officers.

DETAILS.											
Ryotwari Village Services.											
Establishment—	16,199	16,161	Munsifs including Potails in South Kanara 1 (30 + 20), 2 (25), 5 (20), 10 (15), 15 (12), 1 (11), 210 (10), 1 (9), 667 (8), 3,360 (7), 6,536 (6), 5,208 (5), 1 (4)	11,81,712				11,83,536			
	5	5	Triune Officers 3 (8), 2 (6)	432				432			
	10,50	10,90	Monigars 1 (15), 3 (10), 8 (8), 3 (7), 18 (6), 1,080 (5), 21 (4), 1 (3), 5 (2)	65,820				63,360			
	30,079	31,029	Vettis 15 (7), 123 (6), 2,431 (5), 28,459 (4), 1 (3)	15,23,044				15,19,392			
	5	5	Process Servers 3 (6), 2 (5)	336				336			
	1969	1977	Nirgantis (permanent) 30 (8), 7 (6), 52 (5), 1,857 (4), 1 (3)	97,116				96,732			
	183	183	Nirgantis (temporary), 6 (5), 177 (4), for six months	4,428				4,428			
	8	8	Lascars 8 (4)	384				384			
	2	2	Water Superintendents 1 (39), 1 (20)	708				708			
	3	3	Overseers 3 (12)	432				432			
	1	1	Combined Headman and Karnam 1 (5)	60		27,84,000		60		38,01,063	
	3	3	Clerks in Village Munsifs' Courts 1 (7), 2 (8)	276				276			
			Anticipated increase owing to revision of village establishments	2,150				9,300			
			Revision of village establishment Ryotwari tracts	51,000							
				29,26,898				28,79,376			28,01,063
			Deduct—Probable Savings	35,000				49,000			
Allowances—			Travelling Allowance		28,91,898		27,84,000		28,30,376		
Contingencies—			Non-Contract—								
			Supply of Furniture to Village and Courts Chavadis	3,600	1,400		600	1,500		955	
			Other Contingencies	2,200				3,700			
					5,800		3,600	2,058			
Supplies and Services—			Village Chavadis—								
			Petty Construction and Repairs		81,000		26,000	36,000		26,418	
			Carried over		29,80,098		28,14,200	28,78,834		28,82,095	

DETAILED ACCOUNT No. 8E.—LAND REVENUE—Allowances to District and Village Officers—cont.

	Numbers.		<i>Establishment to supervise the resumed villages in Visagapatam.</i>	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment—</i>	3	3	Brought forward . . .	216	29,80,098		28,14,200	216	28,78,634		28,82,095
	3	3	Annual payments—								
			Munsifs and Pettandars 1 (50),								
			1 (25), 1 (24) . . .	99				99			
	1	1	Pettandar (25) . . .	25				25			
	5	5	Barikis 4 (30), 1 (12) . . .	132				132			
	1198	1195	Vettis in Proprietary Estates 3 (6),								
			2 (5), 852 (4), 338 (3) . . .	53,400				53,304			
					53,572		50,000		53,776		53,544
			<i>TOTAL</i> . . .		29,83,970		29,64,200		29,27,410		28,85,689
<i>Proprietary Estates' Village Services.</i>	6185	6188	Headmen 40 (12), 32 (10), 75 (9), 86								
			(8), 881 (7), 1,212 (3), 2,938 (5),								
			1,474 (4) . . .	3,88,056				3,86,250			
	194	195	Monigars or Assistants to Head-								
			men 1 (6), 97 (5), 97 (4) . . .	10,548				10,476			
	3616	3602	Triune Officers 2 (7), 2 (5), 766 (5),								
			2,831 (4), 1 (3) . . .	1,82,184				1,84,500			
			Lump provision for revision of								
			establishment . . .	11,000				50,348			
			Revision of Petty establishment								
<i>Allowances—</i>			in Proprietary estates . . .	1,000							
								6,81,804			
			<i>Deduct—Probable Savings</i> . . .		5,92,788		5,64,000		5,59,804		5,48,178
			Travelling Allowance								
			House-rent and other allowances .	1,430							
			Hill Allowances to Headmen in	48							
			Madura Rs. 48 per annum . . .		1,478		...		1,470		...
			Petty Construction and Repairs . .		16,880		9,700		20,060		10,284
			Non-Contract—								
			Other Contingencies . . .		912		100		764		140
<i>Supplies and Services— Contingencies—</i>					6,12,058				5,81,898		5,58,602
			<i>Deduct—Contribution from the</i>								
			Tanjore District Board towards								
			the improvement of Chattram		144				144		
			village establishment . . .								
					6,11,914		5,73,800		5,81,754		5,58,002
					116				164		
			For rounding . . .								
			<i>TOTAL</i> . . .		35,96,000		34,88,000		35,09,000		34,44,241

5.—SALT.*

	Detailed Account No.	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
Salaries, Establishments and Contingencies .	5A	Rs. 33,50,000	Rs. 31,47,000	Rs. 27,97,000	Rs. 27,84,482
<i>Deduct—Amount chargeable to "7. Excess" (p 51)</i>		21,89,000	20,78,000	18,37,000	18,03,487
Salt Purchase and Freight . . .	5B	11,61,000	10,69,000	9,80,000	9,80,995
Additional Provision for Enhanced War Allow- ances . . .		16,57,000	15,62,000	12,97,000	9,11,915
		27,000			
<i>TOTAL, IMPERIAL</i> . . .		23,45,000	26,31,000	22,57,000	18,42,910

DETAILED ACCOUNT No. 5A.—SALT.—Salaries, Establishments and Contingencies.

SUMMARY.		Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
MADRAS—		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SALARIES		12,28,797		12,08,000		11,98,044		11,85,456	
ESTABLISHMENT		10,45,112		9,42,000		7,82,629		7,93,890	
ALLOWANCES		4,61,324		4,80,000		3,31,827		3,26,210	
SUPPLIES AND SERVICES		4,11,000		4,18,000		3,07,000		2,84,504	
CONTINGENCIES		1,91,275		1,60,000		1,60,000		1,44,922	
SCHOOLS IN SALT FACTORIES		7,000		4,000		7,700		...	
LUMP SUM FOR ASSISTANT INSPECTORS AND SUB-INSPECTORS FOR NEW EXTENSIONS TO BE OPENED		15,000				10,000			
For rounding		492							
<i>TOTAL</i>		33,50,000		31,27,000		27,97,000		27,84,482	

* The expenditure is controlled by the Commissioner, Salt, Abkari and Separate Revenue.

DETAILED ACCOUNT No. 5A—SALT.—Salaries, Establishments and Contingencies—cont.

	Numbers.		DETAILS.	Budget Estimate, 1919-1920		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—			MADRAS SALARIES.								
	1	1	Portion of the salaries of Commissioners of Land Revenue debitable to Salt (p 86)	36,160		38,400		38,160		37,918	
	1	1	Secretary to the Commissioner (1,500—60—1,800) ⁴	17,971		21,700		18,662		16,899	
	4	4	Deputy Commissioners 3 (1,200—40—1,400), 1 (650—50—1,00)	62,400				58,760		53,307	
	13	13	Assistant Commissioners 2 (1,000), 2 (900), 9 (500—20—800)	1,12,680		1,80,000		1,12,200		1,08,853	
	1		Assistant Commissioner on Special duty (590 + 118) for 5 months and 11 days					3,791			
	90	89	Inspectors 19 (400), 21 (350), 23 (300), 26 (250)	3,40,200				3,43,200			
			Deduct—Portion debitable to Customs	18,600				18,600			
			Deduct—Pay of Superintendent of Excise, Bangalore	3,000				3,000			
				3,18,600		2,84,000		3,21,600		2,84,626	
	108	107	Assistant Inspectors (Permanent) 34 (175), 42 (150), 31 (125)	1,93,500				1,95,000		1,99,764	
			Deduct—Portion debitable to Customs	21,600				21,600			
			Deduct—Pay of Assistant Superintendent of Excise, Bangalore	1,500				1,500			
				1,70,400		2,12,000		1,71,900			
			Exchange Compensation Allowance			1,150		4,432		8,108	
	804	807	Sub-Inspectors 81 (70), 122 (60), 283 (50), 321 (40)	4,79,760		4,52,000		4,78,320		4,61,402	
			Deduct—Pay of 1 (50) for Bangalore	600				600			
				4,79,160				4,77,720			
	24	35	Inspector 12 months			18,750		18,375		14,584	
			Assistant Inspectors (Temporary) 9 (125) 12 months, 5 (125) 8 months, 7 (125) 6 months, 4 (125) 4 months, 1 (125) 9 months, 1 (125) 7 months and 3 (125) 5 months	73,325							
	97	109	Sub-Inspectors (Temporary) 12 (60), 6 (50), 20 (40) 6 months, 3 (40) 12 months 30 (40) 8 months, 1 (40) 4 months, 6 (40) for 9 months	12,40,896				30,240			
			Deduct—Probable Savings	31,899				12,50,810			
								32,795			
			TOTAL SALARIES		12,28,797		12,08,000		11,98,044		11,85,456
			ESTABLISHMENT								
			Commissioner's, Deputy Commissioners and Assistant Commissioners. Establishments including the purely Abkari Establishments in the Board's Office—								
	1	1	Clerk (200)	2,100				2,400			
	38	34	Clerks 1 (150), 2 (125), 6 (100), 4 (80), 16 (70), 9 (60)	35,760				35,760			
	109	109	Clerks 22 (50), 9 (40), 12 (35), 21 (30), 12 (25), 8 (20—1—50), 13 (20)	48,880				41,952			
	1	1	Assistant to Travelling Inspector of Machines (70—5—100)	1,200				1,200			
	1	1	Pressman (20)	240				240			
			Servants—		88,480				81,552		
	1	1	Jemadar (18)	216				216			
	14	14	Muchis 1 (16), 1 (14), 12 (10)	1,800				1,512			
	17	17	Duffadars 2 (14), 12 (12) 3 (15)	2,604				2,136			
	14	14	Attenders 1 (16), 5 (14), 2 (18), 4 (12)	2,208				2,064			
	85	85	Peons, etc., 5 (12), 7 (11), 40 (10), 33 (9)	10,008				8,424			
	2	2	Personal Allowance—Jemadar 1 (24), Peon 1 (1)	42				42			
			Board's Laboratory—		16,878				14,391		
	4	4	Assistants (150—10—250), (10—5—120), (70—5—100), (50—4—70)	6,120				5,882			
	2	2	Peon 1 (10), Attender 1 (18)	828				836			
					6,456				6,168		
					1,06,794				1,02,111		

DETAILED ACCOUNT NO. 5A —SALT.—Salaries, Establishments and Contingencies—cont.

Establishment— cont.	Numbers.		MADRAS—cont. ESTABLISHMENT—cont. Brought forward .	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Bs.	Rs.	Bs.	Rs.	Bs.	Rs.	Bs.	Rs.
					1,06,791				1,02,114		
			Deputation to the Indian Institute of Science, Bangalore, of the First Assistant, Bird's Laboratory, for one month						240		
331	331		Cycle and Factory Establishments (including Boat Establishments)— Clerks 1 (70-5-100), 2 (50), 6 (40), 9 (35), 80 (30), 85 (25), 181 (20) Clerk 1 (30-2-50), 1 (20-1-35), Shroffs 15 (15)	98,184	98,184			93,468	93,468		
			Temporary Establishment for the officer on Special duty and in the Board's and Assistant Commissioners' offices	2,040					739		
	5,327	5,172	Servants— Jemadars 52 (18) Duffadars 134 (15), 201 (12). Peons, etc., 2,160 (10), 2,625 (9) Moiety of pay of the Sand-pit Plantation at the Negapatam port	6 06,993				4,67,172			
				84	6,09,120			84	4,67,256		
51	51		Saltpetre Amins 15 (18), 36 (15) .	9,720				8,244			
270	264		Fish curing Establishment— Servants— Jemadars 10 (18) Duffadars 24 (15), 55 (12), 1 (15) for 10 months Peons 75 (10) 98 (9), 1 (10) for 10 months Temporary Establishment— Factory and Preventive Fish-curing Deduct—Recovery for pay and pensionary contribution	34,284				25,872			
				1,03,223				72,572			
				994				588			
				168				136			
					1,48,003				1,07,140		
282	283		Ahkari Establishments in the Collectorate, Permanent— Clerks 2 (40), 1 (35), 20 (30), 9 (25), 250 (20), 1 (15)	71,160				71,120			
64	64		Servants 2 (10), 2 (8), 60 (9) .	6,912				4,764			
1			Temporary Ahkari Clerk (20) for 12 months					240			
..	2		Temporary Reserve Clerks 2 (40) in the North Arcot Collector's Office	720							
1	3		Temporary Process Server (9), 2 peons (9)	654				108			
	2		Temporary Clerk (30) and Shroff (10) for Salt Audit work	648				330			
	6		Peons 6 (9)		80,424				76,562		
			Distillery Establishments Presidency— Clerks 2 (30), 2 (25)	1,320				1,320			
4	4		Servants— Jemadars 1 (18) Duffadars 3 (15), 8 (12) Peons 40 (10), 44 (9)	10,740				8,852			
91	91				12,060				9,672		
					10,000						
			Personal allowances								
			Lump provision for allowance of peons deputed to storehouse						144		
			Lump provision for the establishment for the working of the new scheme for controlling the price of salt in mufassal stations		4,000						
					10,68,585				8,57,385		
					29,478				74,706		
			Deduct—Probable Savings								
			TOTAL ESTABLISHMENT		10,45,112		9,42,000		7,82,629		7,98,390
			Carried over								

DETAILED ACCOUNT No. 5A—SALT.—Salaries, Establishments and Contingencies—cont.

	Numbers		MADRAS	Budget Estimate, 1919-1920		Revised Estimate, 1918-1919		Budget Estimate, 1918-1919		Accounts, 1917-1918.	
	1919	1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances—			Brought forward								
			ALLOWANCES								
			Travelling Allowance	2,10,000		2,07,000		2,05,000		2,02,946	
			Grain Compensation Allowance			20,000		25,000		97,851	
	27	31	House rent and other Allowances—								
			Commissioners 1 (2 (6)),								
			1 (35), 4 (1) 1 (30) 2 (15),								
			Inspectors 1 (3) 1 (4) 2 (10),								
			2 (10) 1 (1), Assistant In-								
			spectors 1 (20) 1 (15) 1 (5),								
			Sub Inspectors 1 (15), 1 (11),								
			1 (10), 1 (5)	70,716				10,230		10,641	
			Horse Allowance	1,150				2,000			
	35	55	Local allowance—								
			Inspectors 5 (50), Assistant In-								
			spectors 1 (50), 3 (30), 2 (25),								
			Sub Inspectors 1 (15), 3 (10),	9,720				9,360			
			1 (5), 1 (11), 2 (12)								
			Local Allowance—								
			Temporary Sub Inspectors (via								
			month), 12 (5)					360			
			Temporary Assistant Inspectors								
			5 (7)	1,500		25,000		170			
			Storthand Allowance 1 (1)	120							
			Local Allowance—								
	11	6	Local clerks (5)								
	324	261	Peons 15 (5) 9 (4) 10 (8), 21								
			(2) 98 (1), 82 (1), 36 (1)								
	232	239	Temporary Petty officers (6								
			months, 11 (2), Peons 10 (2),								
			120 (1) (1 month), 2 (1) 5 (2)	6,944							
			House rent Allowance—								
			Clerks 1 (10), 1 (8), 2 (6), 5 (5),								
			1 (4), Peons 12 (2)	810				800			
			Duty Allowance (5) to Typist of								
			boards Office	60							
			Local Allowance to establishments								
			in Collectries, 1 Clerk (15), 2								
			Clerks (10), 2 Clerks (8), 1 Clerk								
			(5), 2 Peons (3), 1 (1), 24 (1)	1,056				900			
			House rent Allowance 2 (2), 1 (2)	96				96			
			Wage Allowance	2,10,000		1,23,200					
			Local allowance for high prices			48,800					
			Deduct Probable Savings	1,734							
Supplies and Services—			TOTAL, ALLOWANCES		4,51,424		4,40,000		3,31,227		3,26,5
			SUPPLIES AND SERVICES								
			Contract Group—								
			Charges for destroying Salt	100				100			
			Charges for Remittance of Treasure	600				600			
			Charges for examining Salt Heaps	500				500		11	
			Repair and Carriage of Tents	10,700				10,700		7,900	
			Non-Contract Group—		11,900		8,000		11,000		7,9
			Registration Charges								
			Rewards	3,000		1,000		20,000		6,811	
			Arms, Accoutrements and Ammunition	4,000		41,000		45,000		40,758	
			Medical Charges	1,500		1,000		900		1,038	
			Purchase of Tents	1,000		1,000		1,100		761	
			Petty Construction and repair	4,000		6,500		6,000		2,648	
			Compensation to the Madras Municipality	2,10,000		2,25,920		1,20,000		1,38,812	
			for withholding Liquor Tax	18,610		18,610		18,610		13,607	
			Remuneration to Railway Clerks								
			Cost and Dispatch of Gunny Bags	1,350		1,170		1,350		1,140	
			Overtime Fees	10,000		45,000		1,700		14,936	
			Carriage of Stores	5,000		5,000		3,500		4,945	
			Wharfage Fees	20,000		18,000		20,000		17,008	
			Repairs to Stills and Machinery in the	3,000		3,000		3,000		2,916	
			Government Distilleries on the West								
			Coast								
			Charges relating to European Stores	2,000		200		2,000		158	
			Other Items	10,250		1,000		12,025		218	
				2,890		10,800		2,915		1,626	
			Excise Licensees' Works		3,32,100		3,75,000		2,58,100		2,47,3
			Petty Construction and Repairs		67,000		30,000		42,000		29,2
			TOTAL, SUPPLIES AND SERVICES.		4,11,000		4,13,000		3,07,000		2,84,5

DETAILED ACCOUNT NO. 5A.—SALT.—Salaries, Establishments and Contingencies—cont

ADPAB—cont (CONTINGENCIES)		Budget Estimate, 1919-1920		Revised Estimate, 1918-1919		Budget Estimate, 1918-1919		Accounts, 1917-1918.	
		Rs		Rs		Rs		Rs	
Contingencies—	Contract Group—								
	Service Postage and Telegram Charges	48,000		38,000		48,000		38,016	
	Office Expenses	16,895		17,000		16,800		17,098	
	Purchase and Repair of Furniture	3,000	}	37,000	}	1,000	}	27,702	
	Purchase of Books	500				500			
	Repairs to Machines and Instruments	9,000				9,000			
	Post Charges	1,000				19,000			
	Cleaning Charges	1,700		1,700					
	Hot and Cold Weather Charges	630		580					
			97,375		92,000		97,375		92,814
	Non-contract Group—								
	Miscellaneous	3,700				3,225		3,088	
	Special Rewards	3,000				4,000		611	
	Clothing and Uniform	70,000				10,000		2,826	
	Telephone Charges	1,200				1,200		575	
	Lents, Rates and Taxes	16,000				15,200		15,060	
			91,900		79,000		62,625		52,108
TOTAL CONTINGENCIES			1,91,275		1,50,000		1,60,000		1,44,022
SCHOOLS IN SALT FACTORIES									
Teachers 10 (15)	1,500				1,500				
Subsidising Schools	3,200				5,000				
Erection of 10 School buildings					1,200				
TOTAL			7,000		4,000		7,700		

DETAILED ACCOUNT NO. 5B.—SALT.—Salt Purchase and Freight.

	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Freight and other Charges for Export and Import of Salt	75,000		1,04,500		45,500		64,704	
Charges for Conveying Salt to French Government	8,500		4,500		5,000		8,435	
Charges for Conveying Salt for fish-curing purposes	22,000		25,000		15,000		21,940	
Purchase of Salt (Manufacturer's Share)	8,75,000		7,00,000		9,00,000		4,91,371	
Purchase of Salt for Fish-curing purposes	1,500		2,000		4,000		2,180	
Charges for Conveying and Storing Salt	1,75,000		1,45,000		1,65,000		1,32,588	
Petty Works for Manufacture and Storage of Salt	1,30,000		2,50,000		1,48,500		1,70,251	
undry Miscellaneous Charges	3,71,000		5,24,000		14,000		18,592	
TOTAL		16,57,000		15,62,000		12,97,000		9,11,915

NOTE.—Distribution between Imperial and Provincial.

	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.
Cost of Combined Departments of SALT AND EXCISE	50,07,000		47,09,000		40,94,000		36,46,897	
Deduct—Salt Charges on account of Licensees' Works	67,000		30,000		42,000		29,251	
Salt Purchase and Freight	16,57,000		15,62,000		12,97,000		9,11,915	
Remainder	32,83,000		31,17,000		27,55,000		27,05,271	
Two-thirds debitable { Imperial Share—One-half	10,95,000		10,39,000		9,19,000		9,01,744	
to "7. EXCISE" (p 51) { Provincial Share—One-half.	10,94,000		10,39,000		9,18,000		9,01,743	
One-third debitable to "5. SALT"	10,94,000		10,39,000		9,18,000		9,01,744	
Ditto	10,94,000		10,39,000		9,18,000		9,01,744	
Add—Salt Purchase and Freight	16,57,000		15,62,000		12,97,000		9,11,915	
Licensees' Works	67,000		30,000		42,000		29,251	
Total debitable to "5. SALT" (p. 45).	28,18,000		26,81,000		22,57,000		18,42,910	
Total debitable to "5. SALT"	28,18,000		26,81,000		22,57,000		18,42,910	
Total debitable to "7. EXCISE"	21,89,000		20,78,000		18,37,000		18,08,487	
Total Imperial Share	39,13,000		36,70,000		31,76,000		27,44,854	
Total Provincial Share	10,94,000		10,39,000		9,18,000		9,01,743	
TOTAL	50,07,000		47,09,000		40,94,000		36,46,897	

6.—STAMPS.

	Detailed Account No.	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
		Rs.	Rs.	Rs.	Rs.
Superintendence	6A	31,100	52,000	29,800	50,864
Charges for the Sale of General Stamps	6B	2,28,900	2,30,500	2,22,700	2,21,996
Charges on Sale of Court-fee Stamps	6C	92,400	89,500	93,700	90,863
Stamp Paper supplied from Central Stores.		1,06,000	95,000	1,06,000	1,23,868
ADDITIONAL PROVISION FOR ENHANCED WAR ALLOWANCES		4,000	...	...	...
		4,62,400			
	For rounding	400			
TOTAL		4,62,000	4,67,000	4,52,000	4,87,691
IMPERIAL SHARE—One-half		2,31,000	2,34,000	2,26,000	2,43,846
PROVINCIAL SHARE—One-half		2,31,000	2,33,000	2,26,000	2,43,845

DETAILED ACCOUNT NO. 6A.—STAMPS.—Superintendence.

	Numbers.			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—	1	1	Manager (150)	1,800			1,800				
	1	1	Storekeeper (100)	1,200			1,200				
	2	2	Head Accountants (85), (70)	1,860			1,860				
	1	1	Head Clerk (70)	840			840				
	1	1	Supervisor (60)	720			720				
	45	45	Clerks 2 (50), 4 (45), 6 (40), 8 (35), 8 (30), 7 (25), 7 (20), Typists 1 (20—1—50), 2 (20—1—35)	17,376			17,376				
	1	1	Personal Allowance 1 (3)	36			36				
	15	15	Counters 1 (21), 1 (17), 1 (15), 2 (14), 3 (13), 7 (10—1—12½)	2,364			2,364				
	18	18	Servants 1 (17), 3 (12), 2 (11), 4 (10), 8 (9)	2,244			2,244				
			TOTAL	28,440			28,416				
			Deduct—Amount debitable to 30. Stationery and Printing (p. 241) *	18,710			18,694				
			Balance debitable to 6. Stamps	9,730			9,722				
	Allowances—				9,730		10,300	9,722			10,178
			Grain Compensation Allowance	...		...	...
			Travelling Allowance	80		...	80				
			House-rent and other allowances— War Allowance	820		500	...				
Supplies and Services—			Local allowance for high prices	...		200					
			Non-Contract Group— Freight and other Charges on European Stores and on Stamps sent to Districts		900		700		80	...	
Contingencies—			Contract Group— Cleaning Charges		2,500		22,000		2,500	21,430	
			Purchase and Repair of Furniture	95			95				
			Hot and Cold Weather Charges	380			380				
			Service Postage and Telegram Charges	60			60				
			Office Expenses	400			400				
				75			75				
			Reallocation of savings of contract grant in previous years		1,010		800		1,010	713	
			Non-Contract Group— Pay of Menials	...			...		...
			Rents, Rates and Taxes	384			384		388		
				918			187		760		
		TOTAL, PRESIDENCY EXECUTIVE ESTABLISHMENT		1,302		2,100		571	1,143		
				15,442		35,900		13,883	33,464		

* Thirteen thirty-eight of the total cost is debitable to 6. Stamps.

DETAILED ACCOUNT No. 6A.—STAMPS.—Superintendence—*co. st.*

		Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
		Rs.	Rs. 15,442	Rs.	Rs. 35,800	Rs.	Rs. 13,883	Rs.	Rs. 33,464
<i>Contingencies—</i>	DISTRICT ESTABLISHMENTS.								
	Non-Contract—								
	Freight, Carriage and other Charges on account of Stamps (including Bangalore).		15,500		16,000		15,500		17,889
	Contract group—								
	Purchase and Repair of Furniture . . .	100				100			
	Office Expenses . . .	25				25			
	Service Postage and Telegram Charges . . .	...	125		100	...	125		11
	TOTAL, DISTRICT ESTABLISHMENTS . . .		15,625		16,100		15,625		17,400
	For rounding . . .		31,087 38				29,508 92		
	TOTAL . . .		31,100		52,000		29,600		50,864

DETAILED ACCOUNT No. 6B.—STAMPS.—Charges for the Sale of General Stamps.

	Numbers.									
	1918-1919.	1919-1920.								
<i>Establishment—</i>			PRESIDENCY TOWN.							
	4	4	Salaried Vendors in the High Court, Small Cause Court, etc., 1 (75), 3 (40) . . .	2,840			2,840			
	2	2	Clerks in Collector's Office, Madras (30), (20) . . .	600			600			
	5	5	Servants in Collector's Office, Madras 1 (10), 4 (7) . . .	456	3,396	3,240	456	3,396		3,397
<i>Allowances—</i>			Grain Compensation Allowance . . .	162	125		162	145		
			Discount on Sale of General Stamps . . .	5,000	4,050		5,000	4,080		
			House-rent and other Allowances—							
			House-rent Allowance (5) . . .	60	60		60	60		
			War Allowance . . .	200	125					
<i>Contingencies—</i>			Local Allowance for high Prices . . .	...	100		...	...
			Lump Provision . . .		5,422 82	4,460		5,222 82		4,235 ...
			TOTAL, PRESIDENCY TOWN . . .	8,900		7,700		8,700		7,632
<i>Allowances—</i>			DISTRICT CHARGES.							
			Discount on Sale of General Stamps . . .		2,20,000	2,22,800		2,14,000		2,14,864
			TOTAL . . .		2,28,900	2,30,500		2,22,700		2,21,996

DETAILED ACCOUNT No. 6C.—STAMPS.—Charges on Sale of Court-fee Stamps.

<i>Allowances—</i>	Discount on sale of Court-fee Stamps . . .	61,500		59,500		61,500		59,589	
	Charges on account of Stamp Paper for Copies . . .	30,900		30,000		32,200		31,324	
	TOTAL . . .		92,400		89,500		93,700		90,913

7.—EXCISE.

	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	Rs.	Rs. 3,000	Rs.	Rs. 2,000	Rs.	Rs. 5,000	Rs.	Rs. 1,938
District Executive Establishment . . .								
Portion of the Combined Salt and Excise Estab- lishment (transferred from 5. Salt, page 45) . . .		21,89,000		20,78,000		18,37,000		18,03,487
Additional Provision for enhanced War Allowances . . .		54,000		...		...		...
TOTAL . . .		22,43,000		20,80,000		18,42,000		18,05,425
IMPERIAL SHARE . . .		11,23,000		10,40,000		9,21,000		9,02,712
PROVINCIAL SHARE . . .		11,23,000		10,40,000		9,21,000		9,02,713

9.—CUSTOMS.											
IMPERIAL.			Detailed Account No.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
				Rs.		Rs.		Rs.		Rs.	
Sea Customs—Salaries, Establishment and Contingencies			9A	4,91,000		4,62,000		4,49,000		4,34,351	
Additional provision for enhanced allowances for high prices			...	8,000		..		...		...
Total				4,99,000		4,62,000		4,49,000		4,34,351	

DETAILED ACCOUNT No. 9A.—CUSTOMS.—Sea Customs—Salaries, Establishment and Contingencies.

			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS SEA CUSTOMS			2,34,000		2,30,400		2,28,000		2,19,638	
OUTPORTS AND LAND CUSTOMS			2,57,000		2,31,600		2,26,000		2,14,713	
				4,91,000		4,62,000		4,49,000		4,34,351

	Numbers		DETAILS									
	1918-1919	1919-1920										
Salaries—	1	1	Collector (Class II) (2,250)		27,000		22,536		21,120		22,394	
	1	1	Assistant Collector, Time Scale (850)	10,400				9,600				
	1	1	Assistant Collector, Time Scale (800)	7,200				6,600				
	1	1	Assistant Collector, consolidated pay (550)	6,600				6,600				
					24,000		20,614		22,800		22,066	
TOTAL, SALARIES					51,000		43,150		43,920		44,460	
Establishment—	Appraisers' Section.											
	1	1	Head Appraiser (500—20—600)	7,200				7,200				
	1	1	Second-grade Appraiser (450)	5,400				5,400				
	1	1	Third-grade Appraiser (350)	4,200				4,200				
	2	2	Fourth-grade Appraisers (250)	6,000				6,000				
	3	3	Fifth-grade Appraisers (200)	7,200				7,200				
	3	3	Clerks 1 (80), 2 (20)	840				840				
	Total, Appraisers' Section					30,840		34,100		30,840		31,870
	OTHER ESTABLISHMENTS.											
	Correspondence Section.											
	1	1	Head Clerk (150)	1,800				1,800				
	9	9	Clerks 1 (80), 1 (60), 1 (50), 2 (40), 4 (30)	4,680				4,680				
	2	2	Typists (20—1—50)	816				792				
					7,296			7,272				
	Record Section.											
	1	1	Record-keeper (40—3—70)	804				768				
	1	1	Indexer (20)	240				240				
2	2	Assistant Record-keepers (20)	480				480					
				1,524			1,488					
Import Section.												
14	14	Clerks 1 (70), 6 (40), 2 (30), 5 (20)	5,640				5,640					
Export Section.												
4	4	Clerks (70), (40), (30), (20)	1,920				1,920					
Carried over				16,880	51,000		43,150	16,820	43,920		44,460	
					30,840		34,100		30,840		31,870	

DETAILED ACCOUNT No. 9A.—CUSTOMS.—Sea Customs—Salaries, Establishment and Contingencies—cont.

	Numbers.			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—cont.			MADRAS SEA CUSTOMS—cont.								
			OTHER ESTABLISHMENTS—cont.								
			Brought forward .	16,880	51,000		48,150	16,820	48,920		44,460
			Account and Bill Section.		30,840		34,100		30,840		31,870
	1	1	Head Accountant (125) .	1,500				1,500			
	1	1	Deputy Accountant (80) .	960				960			
	2	2	Assistant Accountants (60), (50) .	1,320				1,320			
	8	8	Clerks 2 (40), 3 (30), 3 (20) .	2,760				2,760			
				6,540				6,540			
			Treasury Section.								
	1	1	Cash-keeper (100) .	1,200				1,200			
	3	3	Shroffs 2 (25), 1 (20) .	840				840			
				2,040				2,040			
			Executive Audit Section.								
	9	9	Clerks 1 (70), 4 (30), 4 (20) .	3,240				3,240			
			Office Servants.								
	62	62	Servants 1 (15), 4 (12), 5 (10), 10 (9), 42 (8) .	6,468				6,468			
	6	6	Boatmen (10) .	720				720			
				7,188				7,188			
			Motor Boat Establishment.								
	1	1	Driver (25) .	300				300			
	1	1	Serang (20) .	240				240			
	1	1	Lascar (12) .	144				144			
				684				684			
			Total other Establishments .		36,072		36,950		36,012		36,558
			Preventive Section.								
	1	1	Superintendent of Preventive Service (200—10—250) .	3,000				3,000			
	33	33	Preventive Officers 2 (150), 2 (125), 3 (100), 2 (90), 2 (80), 3 (70), 3 (60), 3 (50), 3 (40), 3 (30), 7 (20) .	24,960				24,960			
			Personal Allowance for one Preventive Officer .	60				60			
	6	4	Preventive Officers on Rs. 30 (Temporary) .	1,440				2,160			
	30	30	Tide Waiters 2 (20), 2 (18), 2 (16), 12 (14), 12 (12) .	5,040				5,040			
			Total, Preventive Section		34,440		32,000		35,220		38,476
			Statistical Department.								
	1	1	Superintendent of Statistics (150—10—200) .	2,400				2,400			
			Annual Sub-Section.								
	1	1	Examiner (80) .	960				960			
	10	10	Clerks 1 (40—2—50), 4 (30—2—40), 5 (20—2—30) .	4,176				4,056			
				5,136				5,016			
			Monthly Sub-Section.								
	1	1	Examiner (50) .	600				600			
	10	10	Clerks 1 (40—2—50), 4 (30—2—40), 5 (20—2—30) .	4,200				4,248			
				4,800				4,848			
			Trade Registration Posting.								
			Chief Port Sub-Section.								
	1	1	Examiner (80) .	720				720			
	7	7	Clerks 1 (40—2—50), 2 (30—2—40), 4 (20—2—30) .	2,904				2,760			
				3,624				3,480			
			Outports Sub-Section.								
	1	1	Examiner (70) .	840				840			
	17	17	Clerks 2 (40—2—50), 7 (30—2—40), 8 (20—2—30) .	7,104				6,864			
				7,944				7,704			
			Carried over .	28,904	51,000		48,150	28,448	48,920		44,460
					1,01,852		1,03,050		1,02,072		1,01,908

DETAILED ACCOUNT No. 9A.—CUSTOMS.—Sea Customs—Salaries, Establishment and Contingencies—cont.

	Numbers.		MADRAS SEA CUSTOMS—cont.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919		Budget Estimate, 1918-1919		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment— cont.			OTHER ESTABLISHMENT—cont.		Rs. 51,000		Rs. 43,150		Rs. 43,920		Rs. 44,460
			Brought forward	23,904	1,01,352		1,03,050		23,448	1,02,072	1,01,908
			Statistical Department—cont.								
			Publication Sub-Section.								
	1	1	Examiner (50)	600				600			
	3	3	Clerks 1 (30-2-40), 2 (20-2-30)	1,152				1,128			
	1	1	Typist (20-1-50)	252				384			
				2,004				2,112			
			Special Clerks								
	2	2	Clerks (20-2-30)	720				696			
	1	1	Distributor (20)	240				240			
				960				936			
			TOTAL, STATISTICAL DEPARTMENT.		26,868		27,400		26,496		26,945
			Accounts Audit Section.								
	1	1	Auditor (400-10-500)	5,400				5,280			
	4	4	Clerks 1 (80), 1 (50), 1 (40), 1 (30)	2,400				2,400			
Allowances—			TOTAL		7,800		7,800		7,680		8,177
			Messrs. McDowell & Co's Bonded Cigar Factory establishment		936		2,300		936		2,908
			Fees to officers for working out of office hours		18,000		19,800		18,000		15,500
			Exchange Compensation Allowance				100		349		533
			TOTAL, MADRAS SEA CUSTOMS ESTABLISHMENT		1,54,956		1,60,450		1,55,533		1,55,966
			Grain Compensation Allowance	5,000		4,050		5,000		4,918	
			Travelling and Tentage Allowance	5,000		3,500		6,000		4,373	
			House-rent and other Allowances—								
			Local Allowance for Appraiser (30)	360		450		360		448	
			Short-hand Allowance (10)	120				120			
Supplies and Services—			War Allowance	6,500		4,400					
			Local Allowance for high Prices			2,500					
					16,980		14,900		11,480		9,734
			Non-Contract Group—								
			Reward	1,500		2,300		1,500		1,663	
			Petty Construction and Repairs							96	
			Other items	200				200			
					1,700		2,300		1,700		1,759
			Contract Group—								
			Purchase and Repair of Furniture	530				530			
Contingencies—			Purchase of Books	70				70			
			Tour Charges	172				172			
			Hot and Cold Weather Charges	82				82			
			Cleaning Charges	290				290			
			Postage and Telegram Charges	1,178				1,178			
			Repairs to Machines and Instruments	169				169			
			Office Expenses	1,063				1,063			
			Total, Contract Group		3,554		5,554		3,554		3,748
			Non-Contract Group—								
			Purchase of Boat	1,200							
			Repair to Boats	650				650		169	
			Liveries and Clothing for Superior Officers.	1,600				1,000		— 6	
			Rents, Rates and Taxes	1,700				1,700		1,641	
			Telephone Charges	550				480		375	
			Miscellaneous	180				180		33	
			Electric Lights and Fans	2,500				2,500		1,759	
			Total, Non-Contract Group		7,780		4,046		6,480		3,971
					2,85,950				2,22,877		
			For rounding		1,950				823		
			TOTAL, MADRAS SEA CUSTOMS		2,34,000		2,30,400		2,23,000		2,19,636

DETAILED ACCOUNT No. 9A.—CUSTOMS—Sea Customs—Salaries, Establishment and Contingencies—cont.

	Numbers			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
OUTPORTS AND LAND CUSTOMS STATIONS.											
Salaries—	5	5	Inspectors 1 (400), 1 (350), 1 (300), 2 (250)	18,800		16,600		18,600		17,234	
	12	12	Assistant Inspectors 4 (175), 1 (150), 4 (125)	21,400		16,600		21,600		20,740	
	51	51	Sub Inspectors 5 (70), 7 (60), 17 (50), 22 (40)	30,000		29,600		30,000		29,621	
	1	1	Inspector (250) (Temporary)	2,000	} 10,500			3,000		} 11,860	
	3	3	Assistant Inspectors (125) (Temporary)	4,500			4,500				
	7	7	Sub-Inspectors (Temporary) 2 (40) for 12 months and 5 (40) for 8 months	2,500			2,500				
		Exchange Compensation Allowance			50		50		106		
					40,280		79,500		80,349		79,061
Establishment—	180	27	Customs Collectors, Assistant Customs Collectors, Chauk Officers, Assistant Chauk Officers, Clerks, Clerk-Schools, and Female Searchers.	31,921	} 40,100			29,628		} 33,409	
	87	48	Tally Clerks 37 (14), 1 (12)	6,368			7,328				
	361	388	Servants—Jamadars, Duffadars, Peons, etc.	43,536		41,400	32,040	29,362			
			Temporary Establishments	9,115	} 5,000	} 7,72	} 4,822				
			Personal Allowance	500							
				94,434		96,900	71,72	67,593			
			Rebates to Officers for working out of office hours	16,000		16,100	15,000	15,233	82,826		
					1,10,432		1,03,000	89,724			
					1,90,092			1,70,073			
			Deduct—Probable Savings		8			73			
		Total Salaries and Establishment		1,90,700		1,76,500	1,70,000	1,61,887			
Allowances—			Grain Compensation Allowance					11,000		10,411	
			Travelling Allowance	13,500		12,100		12,500		11,544	
			Housing and Other Allowances—								
			War Allowance	15,14		11,200					
			Local Allowance for high prices			500					
			Out Ports and Land Customs Stations—								
			Local Allowance 6 (5), 3 (25), 2 (11), 2 (8), 1 (7½)	5,040				5,016			
			House-rent Allowance 2 (15), 1 (10), 4 (5), 1 (2½) for 12 months and 1 (5) for 8 months	790				780			
			Charge Allowance (7½)	600				600			
			Customs Collectors Assistants, etc.—								
			House-rent Allowance 1 (5), 7 (3), 5 (2½), 1 (1½)	180				126			
			Local Allowance 1 (5), 3 (4)	204		8,000		204		8,146	
			Tally Clerk—Water Allowance 5 (1)	61				18			
			Local Allowance 2 (3)	72							
			House-rent Allowance 1 (2½)	50							
			Servants—Jamadars, Duffadars, Peons, etc.—								
			Local Allowance 8 (2)	144				144			
			House-rent Allowance 3 (1) and 2 (1)	168				72			
			Water Allowance 19 (1)	228				228			
			Allowance to Temporary Establishment	524				652			
Supplies and Services—			Contract Group—		40,276		3,000		31,480		30,181
			Purchase, Repair and Carriage of Tents	17				173			
			Charge for Remittance of Treasure	130				130			
					303			303			
			Non-Contract Group—								
			Petty Construction and Repairs	9,000		4,000		7,000		6,571	
			Rewards	1,500		2,150		2,000		1,274	
		Other Items	500		450		800		427		
				11,000		6,500		9,800		8,372	
Contingencies—			Contract Group—								
			Purchase and Repair of Furniture	700				700			
			Tour Charges	375				375			
			Repair to Machines and Instruments	51				50			
			Cleaning Charges	395				395			
			Postage and Telegram Charges	3,354				3,354			
			Office Expenses	2,000				2,000			
					7,378		6,384		7,378		6,948
		Carried over		2,40,659		2,21,312		2,19,161		2,07,859	

MADRAS—EXPENDITURE.

DETAILED ACCOUNT NO 9A.—CUSTOMS—Sea Customs—Salaries, Establishment and Contingencies—cont.

		Budget estimate, 1914-1920		Revised estimate, 1918-1919		Budget estimate, 1918-1919		Accounts, 1917-1918.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies— cont.	OUTPORTS AND LAND CUSTOMS STATIONS—cont.								
	Brought forward		2,49,659		2,21,335		2,19,181		2,07,889
	Non-Contract Group—								
	Clothing and Uniforms	4,000		3,800		4,000		3,751	
	Rents, Rates and Taxes	3,250		3,252		3,000		3,164	
	Pay of Menials	360		360		60		357	
	Miscellaneous	100		50		300		33	
			7,710		7,262		7,660		7,324
		2,57,395		2,31,600		2,26,221		2,14,713	
	For rounding		569				821		
	TOTAL, OUTPORTS AND LAND CUSTOMS STATIONS		2,57,000		2,31,600		2,26,000		2,14,713

10.—INCOME-TAX.

	Detailed Account No.	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
		Rs.	Rs.	Rs.	Rs.
DIVIDED.					
Collection of Income-tax	10A	1,06,100	92,000	68,000	68,293
ADDITIONAL PROVISION FOR ENHANCED WAR ALLOWANCES		4,000			
		100			
		1,10,000	92,000	68,000	68,293
IMPERIAL SHARE . . . . .	..	55,000	48,000	34,000	34,147
PROVINCIAL SHARE . . . . .	..	55,000	48,000	34,000	34,146
IMPERIAL					
Collection of Super-tax	10B				
Collection of Excess Profits Duty	10C				
		55,000	48,000	34,000	34,147
TOTAL IMPERIAL		55,000	48,000	34,000	34,146
PROVINCIAL					
GRAND TOTAL		1,10,000	92,000	68,000	68,293

DETAILED ACCOUNT NO. 10A.—INCOME-TAX.—Salaries and Establishment of Income Tax

		MADRAS		Budget Estimate, 1919-1920		Revised Estimate, 1918-1919		Budget Estimate, 1918-1919		Accounts, 1917-1918.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—		Special Income Tax Officer Madras (1000)		12,000		6,700					
		Deputy Collector, Madras (Allowance 300)		2,100		2,240					
		Under the Civil List of Madras—			14,400		9,210				
	7	Clerks (50, (10), (30)		1,110				1,320			
	1	Attendant (12)		144				144			
	1	Peon (1)		105				105			
		Under the Special Income Tax Office, Madras—			1,692				1,572		
	1	Manager (1)—5-135		1,200							
	5	Clerks (15), (10), (30), (25),									
		Typist (1)—1-25		1,560							
		Attendant (12)		114							
		Peons (10), 3 (2)		396							
		Under the Deputy Collector of Madras—			3,540						
	1	Manager (100)		1,100				1,200			
	16	Head Accountant 9 (80—4—100), Accountants 4 (80), 5 (70), 6 (80) and 8 (50)		20,100				12,024			
	6	Clerks 1 (45), 1 (10), 1 (35), 2 (0), 3 (20), Typist 1 (20—1—25)		3,300				2,198			
		Persons' Allowance to Typist		12				12			
	1	Shroffs (20), (20—1—25)		480				240			
	3	Inspectors (250), (200), 2 (175)									
		2 (150)		13,200				6,300			
12	Servants 2 (15), 5 (12), 1 (10), 10 (9)		2,280				1,452				
	Personal Allowance to Shroff		36				36				
	Income-Tax Establishment of the Board of Revenue—										
	Inspector (200)		2,400								
	Accountant (50)		600								
	Clerks (60), (50), (40) (25)		2,100				2,320				
	Additional temporary establishments for income-tax work in the Madras Collectorate and office of the Board of Revenue		240				2,374				
				45,948		39,580		29,154			
Allowances—		Grain Compensation Allowance									
		Commission paid to Companies		1,800		5,000		5,000		2	
		Travelling Allowance		2,000		1,100		770		5,974	
		Housing and other allowances								786	
Supplies and Services—		War Allowance		1,200		800					
		Local Allowance for high prices				600					
		Non-contract group—			5,000		7,500		5,770		
		Other items		16							
		Carried over			71,594		56,800		36,512		35,040

DETAILED ACCOUNT No. 10A.—INCOME-TAX.—Collection of Income-tax—cont.

No.			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS—cont										
Brought forward			70,596		56,600		36,512		35,040	
Contingencies—	Contract group—									
	Purchase and Repair of Furniture		100				50			
	Service Postage and Telegram Charges		1,000				10			
	Office Expenses		300				20			
				1,400		500		80		78
				71,996				36,592		
				2,396				2,492		
				69,600		57,400		34,100		35,118
Deduct—Probable savings										
TOTAL, MADRAS										
DISTRICT CHARGES										
Establishment—	7	7	Head Accountants 1 (80), 1 (70),	5,280			5,220			
			Accountants 1 (60)—3 (75), 1	840			840			
			(70)—2 (80), 1 (60), 2 (50)	8,160			8,400			
	1	1	Inspector (70)	324			540			
31	30	Clerks 1 (40), 4 (70), 4 (25), 21 (20).								
5	3	Servant (9)								
		Temporary—								
	4	Accountants 1 (50) and 1 (40) for	190							
		1 month								
2		Revenue Inspectors (40) for 12	960				960			
		months								
	1	Clerk (30) for 10 months	200							
1	1	Clerk (30) for 2 months	60				60			
13	13	Clerks (20) for 4 months	1,040				1,040			
20	28	Clerks (20) for 6 months	3,360				2,400			
1	1	Clerk (25) for 8 months	200				200			
2	2	Clerks (25) for 2 months	100				100			
1	1	Clerk (25) for 4 months	100				100			
5	8	Clerks (20) for 12 months	1,920				1,200			
2	1	Clerks (20) for 3 months	160				320			
1	1	Servant (9) for 12 months	108				108			
7	7	Servants (9) for 6 months	378				378			
1		Clerk (20) for 2 months	40				40			
1	1	Clerk (25) for 6 months	160				160			
1	1	Clerk (25) for 12 months	300				300			
1		Clerk (50) for 11 months					550			
		Clerk (30) for 11 months					330			
	1	Clerk (20) for 3 months	60							
	1	Clerk (50) for 1 month	50							
	1	Clerk (30) for 1 month	30							
		Personal Allowance	50				50			
	1	Assistant P. H. S. (125) for half month	63							
		Clerks 2 (20) for 1 month	40							
	4	Clerk (25) for 1 month	25							
		FOR THE SPECIAL INCOME-TAX		24,148				23,286		
		TAHSILDAR'S OFFICE,								
		DEVAKOTTAI								
	1	Tahsildar (150) (see page 33)	1,800				1,800			
	4	Clerk 1 (45) (20)	1,020				1,020			
	4	Dattabund 1 (10), Peons 3 (9)	444				444			
				3,264				3,264		
		Temporary Establishment in the divisional		40						
		and sub-division Devakotta		27,617		26,000		26,550		25,670
Allowances—	Total, Establishment				500		600		585	
	Grain Compensation Allowance		4,000		3,000		4,000		4,052	
	Commission paid to Private Individuals		2,200		2,000		2,200		1,999	
	Travelling Allowance									
	House rent and other allowances—		280		1,300		120		105	
	Local Allowance		1,600		1,000					
	War Allowance									
	Local Allowance for high prices			8,680		7,800		6,920		6,741
Supplies and Services—	Non-contract group—									
	Translation of Marwadi Accounts			20			20			
	Contract group—									
	Service Postage and Telegram		260				260			
Contingencies—	Charges		180				180			
	Tour Charges		10				10		447	
	Purchase and Repair of Furniture.		10				10			
	Office Expenses			450		150		150		447
	Non-contract Group—		240				240		240	
	Rents, Rates and Taxes		84				84		77	
	Pay of Manuals			824		850		324		317
				87,091				34,264		
				591				864		
	For rounding			36,500		34,600		33,900		33,175
	TOTAL, DISTRICT CHARGES			1,06,100		92,000		68,000		68,593
	TOTAL									

DETAILED ACCOUNT No. 10B.—INCOME-TAX.—Collection of Super-tax.

Establishment	...	...	...	...	...	...
Allowances	...	...	...	...	...	...
Contingencies	...	...	...	...	...	...
Total	...	...	...	...	...	...

DETAILED ACCOUNT No. 10C.—INCOME-TAX.—Collection of Excess Profits Duty—cont.									
	Numbers			Budget Estimate,		Revised Estimate,		Budget Estimate,	
	1917-18	1918-19	1919-20	1919-1920.		1918-1919		1918-1919	
Establishment							
Allowances							
Contingencies			
Total				

11.—FOREST.

PROVINCIAL.		Detailed Account No.	Budget Estimate, 1919-1920	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919	Accounts, 1917-1918.
			Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works		11A	16,42,000	13,07,000	12,30,000	12,97,987
B.—Establishment		11B	20,08,000	17,68,000	17,87,000	17,22,362
ADDITIONAL PROVISION FOR ENHANCED WAR ALLOWANCES			75,000			
TOTAL			37,25,000	31,30,000	30,17,000	30,20,349

DETAILED ACCOUNT No. 11A.—FOREST—Conservancy and Works.

SUMMARY.		Budget Estimate, 1919-1920	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919	Accounts, 1917-1918
		Rs.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FOREST BY GOVERNMENT AGENCY		5,02,600	3,74,000	1,70,200	3,20,315
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FOREST BY CONSUMERS OR PURCHASERS		1,22,000	1,27,000	1,18,000	1,10,287
III.—DRIFT AND WAIF WOOD AND CONFISCATED FOREST PRODUCE		3,000	2,000	2,300	2,202
IV.—RENT OF LEASED FORESTS AND PAYMENTS TO SHAREHOLDERS IN FORESTS MANAGED BY GOVERNMENT		5,000	14,000	17,600	18,809
VI.—LIVE-STOCK, STORES, TOOLS AND PLANT		1,50,000	1,55,000	1,31,100	1,24,794
VII.—COMMUNICATIONS AND BUILDINGS		5,08,300	2,74,000	3,30,800	2,82,474
VIII.—ORGANIZATION, IMPROVEMENT AND EXTENSION OF FORESTS		4,89,100	2,88,000	1,40,100	1,02,618
IX.—MISCELLANEOUS		62,000	2,000	1,500	26,488
TOTAL		16,42,000	(a) 13,67,000	12,30,000	12,97,987
DETAILS					
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FOREST BY GOVERNMENT AGENCY—					
a. Timber		1,53,600	1,24,000	77,900	67,400
b. Firewood and Charcoal		50,000	50,000	4,500	49,388
c. Bamboo		24,000	3,000	10,100	12,819
d. Sandalwood		35,000	20,000	1,000	37,912
e. Grass and other Produce		40,000	1,2,000	1,100	1,54,776
TOTAL I.—TIMBER, ETC. REMOVED BY GOVERNMENT AGENCY		3,02,600	3,74,000	1,70,200	3,20,315
VI.—LIVE-STOCK, STORES, TOOLS AND PLANT—					
a. Purchase of Cattle		14,000	18,000	14,200	13,341
b. Feed and Keep of Cattle		97,700	92,000	84,700	81,148
c. Purchase of Stores, Tools and Plants		37,000	8,000	3,100	41,307
TOTAL VI.—LIVE AND DEAD STOCK		1,50,000	1,58,000	1,22,100	1,34,794
VII.—COMMUNICATIONS AND BUILDINGS—					
a. Roads and Bridges		2,56,500	1,36,000	1,69,000	1,57,713
b. Buildings		1,01,300	1,21,000	1,39,800	1,14,370
c. Other Works		17,000	15,000	23,000	10,391
Construction of a tramway in the Thekkadi leased forests		40,000			...
TOTAL VII.—COMMUNICATIONS AND BUILDINGS		5,08,300	2,74,000	3,30,800	2,82,474
VIII.—ORGANIZATION, IMPROVEMENT AND EXTENSION OF FORESTS—					
a. Demarcation		30,200	19,000	36,700	26,348
b. Cost of Forest Settlement Compensation for Land and Rights		18,200	19,000	14,100	19,471
c. Surveys—					
(1) Surveys, Local		23,500	14,680	13,500	17,321
(2) Do. India		...	1,870	...	19,004
d. Working Plans		6,700	7,000	8,900	7,071
e. Sowing and Planting		68,500	48,500	37,100	30,630
f. Protection from Fire		1,42,000	1,18,000	1,42,000	1,24,011
g. Other Works		2,00,000	1,80,000	1,27,800	1,61,742
TOTAL VIII.—DEMARCATION, ETC.		4,89,100	2,88,000	1,40,100	1,02,618
IX.—MISCELLANEOUS—					
a. Law Charges		1,000	1,000	1,200	1,012
b. Grain Compensation Allowance		2,200	2,000	3,000	1,559
c. War allowances		40,000	...	...	...
d. Other Charges		18,800	25,000	16,300	23,917
TOTAL IX.—MISCELLANEOUS		62,000	28,000	18,500	26,488

(a) Includes Rs. 30,000 on account of war allowances.

DETAILED ACCOUNT NO. 11B—FOREST—Establishments

SUMMARY.				Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
				Rs.	Rs.	Rs.	Rs.
SALARIES	.	.	.	5,39,400	4,65,000	5,36,000	5,02,605
ESTABLISHMENTS	.	.	.	9,38,600	8,95,000	8,21,000	8,02,193
ALLOWANCES	.	.	.	2,80,000	2,74,000	2,75,000	2,78,787
CONTINGENCIES	.	.	.	1,50,000	1,29,000	1,55,000	1,38,837
REORGANIZATION OF THE SUBORDINATE FOREST ESTABLISHMENT	.	.	.	1,00,000	...	.	...
TOTAL				20,08,000	17,63,000	17,87,000	17,22,362

Salaries	Numbers		DETAILS.				
	1918-1919	1919-1920					
	...	1	SALARIES.				
		1	Chief Conservator, Rs. (2,150) for 9 months.	19,350	...		..
	1	1	(a) Conservators—				
	2	2	1st Grade (1,900)	22,800	84,600	22,800	81,499
	2	2	2nd " (1,700)	40,800		40,800	
	1	1	3rd " (1,500)	18,000		18,000	
			(b) Superior Officers—				
			Deputy Conservators—				
	9	7	(1,250)	1,05,000		1,35,000	
	2	2	(1,150)	27,600		26,400	
	...	...	(1,050)	...		...
	3	3	(1,000)	36,000		...	
	3	...	(950)	...		34,200	
	...	1	(850)	10,200		...	
	1	3	(800)	28,800		9,600	
	3	...	(750)	...		27,000	
	...	...	(700)	...		...
	...	2	(680)	15,840		...	
	1	...	(620)	...		7,440	
	1	2	(580)	13,920		6,960	
	2	1	Assistant Conservators—				
	...	1	(540)	6,480		12,960	
	...	1	(500)	6,000		...	
	2	...	(460)	...		11,040	
	...	...	(420)	...		...
	2	3	(380)	13,680		9,120	
	...	1	Extra Deputy Conservators—				
	1	1	(800)	8,600		...	
	2	1	(700)	8,400		8,400	
	2	5	(650)	39,000		15,600	
	4	1	(625)	7,500		30,000	
	1	...	(600)	...		7,200	
	...	...	(575)	...		...
	1	1	Extra Assistant Conservators—				
	...	...	(550)	6,600		6,600	
	...	...	(530)	...		...
	...	...	(490)	...		...
	...	...	(470)	...	3,80,400	...	4,21,106
	...	...	(450)	...		...
	...	...	(430)	...		...
	...	4	(410)	19,680		...	
	4	...	(390)	...		18,720	
	...	2	(370)	8,880		...	
	2	5	(350)	21,000		8,400	
	6	8	(330)	11,880		23,760	
	3	3	(310)	11,160		11,160	
	3	4	(290)	13,920		10,440	
	5	5	(270)	16,200		16,200	
	5	8	(250)	24,000		15,000	
	5	2	Probationary Extra Assistant Conservators (150).	3,600		9,000	
	...	...	Forest Settlement Officer for selection of blocks for reservation in Attur taluk	4,380		...	
	1	1	Local Allowance (Rs. 65) for the District Forest Officer, North Malabar	780		1,200	
	1	1	Duty Allowance (Rs. 50) for the Forest Assistant in the Board's Office	600		600	
	4	5	Duty Allowance for Extra Assistant Conservators in Major Charge Districts (50)	3,000		2,400	
	1	1	Special Veterinary Inspector (125-17-300)	3,390		3,180	
	1	1	Special Forest Officer for the Parakkimedi Malahs (350-50-700)	8,400		8,400	
	...	...	Local Allowance (100) to the Sylviculturist.	1,200		...	
	1	...	Officer for investigating the commercial possibilities of the department (700)	...		8,400	
	...	1	Local Allowance for the District Forest Officer, Upper Godavari (65)	780		1,200	
	1	1	Special Forest Officer for the Golconda Agency and Hillmalgole (200-20-300)	2,640	1,800	3,000	
	...	1	Deduct recovery from Madgole estate	840		...	
	...	1	Special Officer in charge of the Chentsus in the Nallamalais (700 + 100) Half cost	4,800		3,000	
	...	...	Deputation allowance to Mr. T. N. Hearnsey, the officer on special duty on the spike disease	600		600	
	1	1	Duty Allowance for the Principal, Madras Forest College (150)	1,800		1,800	
			Carried over	5,97,420	4,65,000	5,75,580	5,02,605

DETAILED ACCOUNT No. 11B.—FOREST.—Establishments—cont.

	Numbers.			Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
	1918-1919	1919-1920		Rs.	Rs.	Rs.	Rs.
Salaries— cont.			SALARIES—cont.				
			Brought forward	5,97,420	4,65,000	5,75,580	5,02,605
	4	4	Local allowance for the Instructors of 2 (100), 2 (50)	3,600		3,600	
	...	...	Forest Assistant to the Agent, Balliguda, Ganjam (150) for 8 months	1,200		3,240	
	...	...	Extra Assistant Conservator for the Parakimedi Malahs (270)	...		9,000	
	1	1	Temporary Forest Engineer (800)	9,600			
			Lump provision towards the cost of the scheme for the reorganisation of the controlling staff of the Forest Department	...		6,000	
			Deduct—Probable Savings	6,11,820		5,97,420	
			TOTAL SALARIES	72,420		61,420	
			ESTABLISHMENT.	5,39,400	4,65,000	5,36,000	5,02,605
Establishments—			(c) Subordinate Forest and Depot Establishment—				
	160	160	Rangers 8 (150), 16 (125), 24 (100), 39 (80), 40 (60), 33 (50)	1,53,240		1,53,240	
	169	169	Deputy Rangers 25 (40), 76 (35), 68 (30)	68,400		68,400	
	253	253	Foresters 37 (25), 101 (20), 115 (15)	56,040		56,040	
	1,301	1,301	Forest Guards 88 (12), 172 (10), 343 (9), 692 (8), 1 (7), 5 (6)	1,87,232		1,87,328	
	29	29	Rangers 3 (50—3—80), 1 (40—2—50), Foresters 2 (25), 1 (20), 1 (15), Guards 1 (12), 3 (10), 8 (9), 9 (8) for Parakimedi Malahs	5,628		5,532	
			Special Ranger for Golconda Agency and Hill Macgole (75—5—150), one-third cost	300		...	
			Forester for Golconda Agency and Hill Macgole 20—18 (travelling allowance)—(6 local allowance).	408		...	
			Temporary Establishment—		5,25,000		
	10	16	Rangers 16 (50), [8 for 7 months (50), 8 (50)]	7,600		4,000	
	48	67	Deputy Rangers 6 (40), 19 (35), 42 (30)	25,280		18,660	
	90	134	Foresters 15 (25), 26 (20), 93 (15)	27,480		18,900	
	305	421	Forest Guards 24 (12), 57 (10), 86 (9), 254 (8)	43,968		32,064	
	20	8	Temporary Establishment for Parakimedi Malahs, 8 (8)	768		3,312	
			Stipends for Rangers and Deputy Rangers deputed to the Forest Training College	29,000		29,000	
			Provision for Vernacular Training School	8,000		9,000	
	4	2	Probationers for the Provincial Forest Service 2 (80)	1,920		3,360	
			Wynad and Local Allowances	25,000		22,000	
	46	46	Reserve Deputy Rangers 7 (10), 21 (35), 18 (30)	15,660		18,660	
			Establishment for the Officer investigating the commercial exploitation of forests—				
			Rangers 4 (50), Deputy Rangers 4 (30), Foresters 4 (20)	...	36,000	4,800	
			War allowance	60,000	23,000	...	
	2	3	Local allowance for high prices	...		...
			Establishment for the Forest College, Coimbatore—Forest guard 1 (12)—	894		660	
			Temporary Sub-Assistant Surgeons 2 (50+25) for 5 months	...		...
			(d) Office Establishment—	6,70,518	5,84,000	5,84,956	5,15,918
			FOREST ESTABLISHMENT IN BOARD'S OFFICE.				
	18	18	Clerks 1 (125), 1 (80), 1 (70), 1 (60), 1 (50), 1 (40), 2 (35), 1 (30), 2 (25); Typists 2 (20—1—50); Servants 2 (12), 1 (11), 2 (10)	8,400			
	36	36	Conservators' Establishment—			3,388	
			Clerks 4 (100—150), 4 (100), 4 (80—80), 4 (40—80), 4 (30—40), 4 (25—30), 4 (25), 3 (20—50), 4 (20), 1 (20—35)	24,420			
	32	32	Servants 8 (10), 12 (8), 12 (7)	3,120		24,516	
	1	1	Veterinary Assistant (85)	780		3,120	
			Temporary menial establishment for the Vernacular Schools—			720	
	8	8	Peons 8 (7) for 7 months	392			
			DISTRICT FOREST OFFICE ESTABLISHMENT.				
			Permanent—				
	222	222	Clerks 7 (60—70), 22 (50—60), 7 (40—50), 24 (30—50), 25 (30—40), 1 (30—1—35), 27 (25—30), 1 (25), 27 (20—25), 3 (20—50), 47 (20), 4 (25—35), 27 (20—25)	84,576		87,860	
	36	36	Forest Office Accountants 7 (50—60), 22 (40—50), 7 (30—40)	20,876		20,040	
	146	146	Servants 74 (8), 72 (7)	13,152		13,404	
			Temporary—				
	20	20	Clerks 5 (40), 2 (30), 8 (35), 5 (30)	6,720		6,720	
	48	20	Servants 4 (10), 6 (8), 10 (7)	1,896		4,248	
			Carried over	8,84,850	6,84,000	7,53,864	6,15,918

DETAILED ACCOUNT No. 11B.—FOREST.—Establishments—cont

	Numbers		ESTABLISHMENT—cont.	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.
Establish- ments— cont.			Brought forward .	6,34,350	5,84,000	7,53,864	5,15,918
			RANGE AND SUBDIVISIONAL OFFICE ESTABLISHMENTS.				
			Permanent—			88,400	
	162	162	Clerks 154 (20), 8 (15)	88,400		6,072	
	84	84	Servants 2 (7), 82 (6)	6,072			
			Temporary—			8,520	
	48	50	Clerks 4 (25), 4 (20), 42 (15)	9,720		11,520	
	147	177	Servants 34 (8), 51 (7), 92 (6)	14,172			
	8	8	Establishment for the Special Forest Officer, Parlakimedi Maliahs: Permanent Clerks 1 (30-2-40), 1 (25-1-30), 2 (20); Servants 1 (3), 3 (7)	1,560		1,572	
	9	7	Temporary Establishment for the Special Forest Officer, Parlakimedi Maliahs; Surveyor 1 (50), Peons 3 (7), 3 (6)	1,068		1,188	
	6	6	Establishment of Special Forest Officer, Hill Madgole and Golconda Agency: Clerks 2 (25-1-30), Servants 1 (5), 3 (7)—Half cost	480		474	
			Clerk (15) servants (7) and (6)—one-third cost.	112			
			Establishment under Special officer in charge of the Chentais—				
	5	4	Clerk 1 (20); Peons 1 (8 + 2), 2 (7 + 2)—Half cost	288		294	
			Establishment for the Forest College, Cum- batores—		2,40,000		2,45,728
	2	1	Temporary Attender 1 (10)	120		360	
	20	20	Clerks 1 (60-90), 1 (40-50), 1 (30-40), 2 (25-35), 2 (25); 1 (20). Servants 1 (10), 1 (8), 10 (7)	4,416		4,212	
	1	1	Temporary Overseer (50)	600		800	
	...	1	Temporary Head Surveyor for survey of the estates on the Anamalais for 3 months at Rs. 150	...		450	
			Establishment and other charges of the Forest Settlement Officer for selection of blocks for reservation in Attur taluk	1,620		...	
			ESTABLISHMENT FOR THE PROTECTION AND IMPROVEMENT OF RAMPA FORESTS (PERMANENT).				
	1	1	Revenue Inspector (35 + 15 Local Allowance)	600		600	
	2	3	Peons (10)	240		240	
	53	58	Establishment under the Forest Engineer— Upper Subordinates 2 (150 + 50), 2 (100 + 50), 1 (30 + 40); Lower Subordinates 4 (50 + 25), Clerks, etc., 1 (45), 2 (40), 2 (30), 2 (25), 1 (20-25); Servants 1 (10), 20 (9)	18,316		20,858	
			Establishment for the Temporary Assistant to the Forest Commissioner—Peons 4 (9)	...		884	
			Wynad and Local Allowances	10,000		9,000	
			Grain Compensation Allowance	45,000	42,000	35,000	
			War allowance	80,000	18,000	156	
			Local Allowance for high prices	...	11,000	...	40,549
			Total	10,17,834		8,98,594	
			Deduct—Probable Savings	79,034		72,594	
			TOTAL, ESTABLISHMENT	9,38,800	8,95,000	8,21,000	8,02,193
Allow- ances—			ALLOWANCES.				
			Travelling Allowance—				
			Conservators	11,000			
			Superior officer	87,000			
			Subordinate forest and depot establishments	1,42,000			
Contingen- cies—			Office establishments	40,000			
			Total Allowances	2,80,000	2,74,000	2,75,000	2,78,787
			CONTINGENCIES.				
			Contract Items—				
			Service Postage and Telegram Charges	97,800	78,000	97,800	77,141
			Office expenses				
			Tour charges				
			Sundries				
			Non-Contract Items—				
			Rents, Rates and Taxes	7,200	7,000	7,200	6,686
			Sundries	45,000	44,000	50,000	55,000
			TOTAL, CONTINGENCIES	1,50,000	1,29,000	1,55,000	1,38,827

12.—REGISTRATION.

PROVINCIAL.	Detailed Account No.	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918
Superintendence	12A	Rs. 55,200	Rs. 51,600	Rs. 51,300	Rs. 50,308
District Charges	12B	15,84,800	14,55,400	13,01,700	12,89,388
ADDITIONAL PROVISION FOR ENHANCED WAGE ALLOWANCES		30,000	...		...
TOTAL .		16,20,000	15,07,000	13,53,000	13,89,696

DETAILED ACCOUNT NO. 12A.—REGISTRATION.—Superintendence.

	Numbers.		DETAILS.	Budget Estimate, 1919-1920		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	1	1	Inspector General (1,250) Add—Pay transferred from 12-B. District Charges. Lump provision on account of revision of pay of the Inspector- General of Registration	15,000				15,000		15,000	
		1	Inspector of Registration Offices (250)	3,000				..		...
	1	1	Personal Assistant (350)	3,000 4,200				3,000 4,200		2,998 4,150	
Establishment—	1	1	Manager (150)	1,800	25,200		22,950	1,800	22,300		22,148
	7	7	Accountants (125), (80), (50), (45), (35), (30), (25)	4,680				4,680			
	10	10	Clerks 1(100), 1(90), 1(70), 1(60), 1(45), 1(40), 1(35), 2(30), 1(25).	6,300				6,300			
	2	2	Typists (20—1—50)	876				852		16,101	
	15	15	Servants 1 (14), 3 (12), 3 (10), 7 (8), 1 (6)	1,704				1,704			
	2	2	Special Additional Establishment— Clerks (20) for 4 months	180				180			
Allowances—			Grain Compensation Allowance	500	15,520		15,854	500	15,498	460	16,101
			Travelling Allowance	6,300		5,300		6,300		5,910	
			House-rent and other Allowances.								
	1	1	Duty Allowance of Personal As- sistant (50)	600		740		600		600	
	1	2	Shorthand Allowance (10)	240				120		90	
			War allowance	174		570		186		...	
			Local allowance for high prices			311					
Supplies and Services—			Non-Contract— Purchase and Repair of Iron Safes		8,414		7,324		7,706		7,080
Contingencies—			Contract Group— Purchase and Repair of Furniture Tour Charges Hot and Cold Weather Charges Cleaning Charges Service Postage and Telegram Charges Office Expenses	750 1,400 40 145 1,250 650	600		800		600		408
			Non-Contract Group— Purchase of Books Rents, Rates and Taxes Telephone Charges Maintenance of Electric Installa- tion Miscellaneous Pay of menials	20 447 220 550 20 144	4,285	10 447 220 550 10	3,435	20 447 220 550 ...	4,285	1 446 196 542 ...	3,411 1,185
			For rounding		55,370		1,237		1,237		
			Deduct—Probable savings		26 144				51,474 174		
			TOTAL		55,200		51,600		51,300		50,308

DETAILED ACCOUNT No. 12B.—REGISTRATION.—District Charges.

	Numbers.			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	1	1	Registrars—								
	(a) 1	1	1st Grade Registrar (500)	6,000				6,000			
	4	4	2nd " (400)	4,800				1,800			
	4	4	3rd " (350)	16,800				16,800			
	4	4	4th " (300)	14,400				14,400			
	5	5	5th " (250)	15,000				15,000			
	8	10	6th " (200)	24,000				19,200			
										68,834	
			Deduct—Pay of (1) Registrar-Inspector of Registration Office (250) and (2) Registrar—Personal Assistant (350) shown under 12A Superintendence—Salaries.	51,000				76,200			
				7,200				7,200			
					73,800		73,961		69,000		68,834
	23	24	Sub-Registrars—								
	34	36	1st Grade (150)	43,200				41,400			
	115	115	2nd " (125)	54,000				51,000			
	69	70	3rd " (100)	1,38,000				1,38,000			
	69	70	4th " (90)	75,000				74,520			
	69	70	5th " (80)	67,200				67,200			
	69	70	6th " (70)	58,800				57,960			
	57	60	7th " (60)	42,000				41,040			
	78	70	8th " (50)	42,000				45,600			
	75	75	Probationary Sub-Registrars, 50 (25), 25 (20)	21,000				21,000			
			Temporary Sub-Registrars	6,250				10,000			
			Joint Sub-Registrar for Ramnad					600			
			Joint Sub-Registrar for Viragipattinam	600				...			
			Sub-Registrar, Podili for 7 months	300				...			
					5,50,150		5,40,639		5,47,861		
			Deduct—Probable Savings	6,21,900				6,18,400			
					10,980			17,424			5,38,130
			Total Salaries		6,12,990		6,14,600		5,98,936		6,06,464
Establishment—			CLERKS.								
			Administrative Branch.								
			Presidency Town.								
	7	10	Clerks 1 (40), 1 (35), 1 (30), 3 (25), 5 (20)	3,060				2,280			
			Districts.								
	190	204	Clerks, 5 (50), 22 (40), 22 (35), 22 (30), 35 (25), 97 (20)	64,500				60,360			
			Original Registration.								
	1,434	1,814	Clerks 41 (30), 89 (27½), 259 (25), 535 (32½), 910 (30)	4,78,080				3,51,024			
			* Personal allowances	1,341				706			
	1	1	Clerk (30) for Nagar Sub-Registry Office for 7 months and 12 days	148				148			
	28	48	Apprentice Clerks (10)	3,300				3,100			
				5,50,416				4,17,958			
			MINISTERS.								
			District Registrar's Establishment								
			Presidency Town.								
	7	7	Servants 1 (12), 1 (10), 4 (8), 1 (7)	732				732			
			Districts.								
	120	135	Servants 22 (12), 22 (10), 36 (8), 57 (7), 1 (6)	14,124				12,264			
			Sub-Registrar's Establishment.								
			Presidency Town.								
	5	5	Servants 2 (8), 3 (7)	444				444			
			Districts.								
	972	968	Servants 47 (8), 486 (7), 372 (6), 64 (5)	75,960				76,296			
			Peons for temporary Sub-Registrars	870				1,400			
			Lump provision for the District Registrar's Office, Ramnad	...				2,052			
			Lump provision for opening a Registrar's office in the North Arcot District	...				5,000			
			Carried over	6,42,694	6,12,990		6,14,600	5,13,148	5,98,936		6,06,464

(a) One Registrar on Rs. 400 is shown under "A - Bk. Scientific, etc., Department."

*Personal allowances to clerks owing to the withdrawal of grain compensation allowance with effect from 1st June 1916—G.O. No. 769, Hapur (Judicial), dated 6th April 1917.

MADRAS—EXPENDITURE.

DETAILED ACCOUNT No. 12B.—REGISTRATION.—District Charges—cont.										
Numbers.			Budget Estimate, 1919-1920		Revised Estimate, 1918-1919		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
1918-1919	1919-1920		Rs.	hs.	Rs.	hs.	Rs.	hs.	Rs.	hs.
		Brought forward	6,41,598	6,11,990		6,14,800	6,16,146	5,98,986		6,06,464
		MEMIALS—cont.								
		Districts—cont.								
		Raising of the administrative staffs of Madras and Salem Registrar, offices to those of a second class district					1,560			
		Night watchman, Shevaroyas	84							
		Peon for Registrar's office, Vizagapatnam	84							
		Peon for Sub-Registrar, Podili, for 7 months	50							
				6 42 818						
				8 9 40						
		Probable Savings								
		Total Establishment		6,33 018		6,08,000		5,17,706		5,15,274
Allowances—		Grain Compensation Allowance	15,000		17,000		26,500		26,791	
		House rent and other allowances—								
		War Allowance	91,797		65,490		141			
		Local Allowance for high prices			20,100					
		Duty Allowance to the Registrar of Madras (Chingleput (50)	600				600			
		Local Allowances (25) to Sub-Registrars at Manantoddy and Vayittur (20) to Sub-Registrars at Coonoor and Ootacamund, (15) to the Sub-Registrars at Kodaikanal, Rameswaram and Hanur, and (5) to the Sub-Registrar at Cochin	2,040				1,980			
		Diary Allowance (10) to 10 Probationary Sub-Registrars when in charge of Sub-Registrar offices	7,200				7,200			
		Fixed Allowance (7) to be paid to 6 ex-officio Sub-Registrars	504				504			
		Local Allowance to clerks—								
		Coonoor (Nilgiris)	10							
		Vayittur 2 (15)	30							
		Manantoddy 2 (15)	30							
		Ootacamund 2 (10)	20							
		Coonoor 2 (10)	20							
		Hanur 2 (4)	8							
		Kodaikanal 2 (5)	5	1,812			1,182		8,553	
		Bhadrahalam (5)	5			2,000				
		Kodaikanal, Chevroy Hills, Polavaram and Rameswaram, one each (5)	20							
		Cochin	3							
		Nugur for 7 months and 12 days	5	37			37			
		Local Allowances to menials—								
		Vayittur 2 (2) (4)	8							
		Manantoddy 2 (2) (2)	6							
		Kodaikanal 2 (2) (2)	4							
		Talavadi 2 (2)	4							
		Ootacamund 2 (2)	4	492			480			
		Coonoor 2 (2)	4							
	Rameswaram 2 (2)	4								
	Hanur 2 (2)	4								
	Shevaroyas (2)	2								
	Polavaram 2 (1)	2								
	Bhadrahalam (1)	1								
	Water Allowance of Rs. 1 to the peon and to the night watchman and sweeper of the Sub-Registrar's office at Cochin	24				24				
	Typewriting Allowance	1,880								
	Local Allowance of night watchman and sweeper, Shevaroyas	24								
	Revision of Local Allowances to clerks	360								
	Revisions of fixed allowances paid to ex-officio Sub-Registrars	195			23,100	23,400		23,530		
	Living Allowance	24,000								
	Commission to the Sub-Registrar of Nugur	80	1,47,495	10	1,84,800	40	62,091	6	58,880	

DETAILED ACCOUNT No. 12B.—REGISTRATION.—District Charges—cont

	Numbers.			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920		Rs.	Ls.	Rs.	Ls.	Rs.	Ls.	Rs.	Ls.
			Brought forward		19,94,401		18,55,200		11,74,733		11,80,618
Supplies and Services—			(Contract Group)—								
			Remuneration for the Service of								
			Jemals	1,580				1,500			
			Petty Construction and Repairs	5,000				5,000			
					6,580				6,500		
Contingencies—			(Non-Contract Group)—								
			Section-Writing and Copying	12,000				32,000			
			Law Charges	50				10			
			Purchase and Repair of Iron Safes	10		10		10			
					12,060		10		32,010		
			(Contract Group)—								
			Purchase and Repair of Furni-								
			ture	8,400							
			Four Charges	1,100				7,300			
			Hot and Cold Weather Charges	1,300				1,000			
			Cleaning Charges	650				1,150			
			Service Postage and Telegram					650			
			Charges	34,085				35,000			
			Office Expenses	12,000				13,000			
					58,515		79,000		58,100		87,539
			(Non Contract Group)—								
			Miscellaneous	1,100				1,100		1,081	
			Pay of Menials	40				98		79	
			Purchase of Books	10				10		8	
			Rents, Rates and Taxes	20,400				21,000		20,088	
					21,630		21,190		22,206		21,231
			Lump provision for the reopening								
			of the District Registrars' offices								
			at Nellore and Vizagapatam								
			Lump provision for opening a								
			District Registrar's office at								
			Anantapur		7,000						
			Lump provision for revision of								
			pay of District Registrars		12,000						
			Lump provision for opening a								
			Registrar's office in the Kurnool						4,500		
			district								
			Additional provision for opening a								
			new Sub Registrar's office at								
			Peravurani in the Tanjore dis-								
			trict		15,000				72		
			Lump provision for new offices								
			Lump provision for constitution of								
			a Registration District of East								
			Malabar with headquarters at		6,624				...		
			Palghat						..		
			Lump provision for raising the								
			minimum pay of menials to		764						
			Rs 7						421		
			For rounding		212						
			TOTAL ..		15,21,800		14,55,400		13,01,700		12,89,388

13.—INTEREST ON ORDINARY DEBT.

	Detailed Account No.	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
		Rs.	Rs.	Rs.	Rs.
Interest on Provincial Advance and Loan Accounts	18A	4,20,000	(b) 3,84,000	3,86,000	(a) 3,49,902

(a) Includes Rs 200 being interest on loans under the special rules for pumping installations omitted to be adjusted in the accounts of last year.

(b) Includes the above.

DETAILED ACCOUNT No. 13A.—INTEREST ON ORDINARY DEBT.—

Loans sanctioned prior to 1st October 1916.

Class I. ADVANCES TO CULTIVATORS.	Rate of Interest per cent.	Balance outstand- ing on the 31st March 1920.	Budget Estimate, 1919-1920.		
			Recoveries.	Advances.	Opening Balance
Loans under the Land Improvement Loans Act—		Rs.	Rs.	Rs.	Rs.
Ordinary Loans	6½	947	1,000	...	1,941
Do.	4½	...	...	...	...
Loans under Special Well Rules	4	1,64,828	39,877	...	2,04,701
Do. do.	3	2,50,996	52,708	...	3,03,701
Do. the Revised Rules	5	3,30,758	41,791	...	3,74,538
Do. do.	6½	12,98,521	1,77,998	...	14,71,511
Loans under the Agriculturists' Loans Act	6½	2,55,896	1,290	...	2,57,181
Do. do.	5	...	242	...	242
Do. do. (revised rules)	6½	4,99,720	3,65,961	...	8,65,681
Do. do.	3	...	...	...	...
Total, Advances to Cultivators		27,96,665	6,83,155	...	34,79,821
Advances to Co-operative Credit Societies (bearing interest)	4	225	1,980	...	2,205
Total					
Total, Class I		27,96,890	6,85,135	...	34,82,021
Class III.					
Loans to Landholders and Notabilities . . . . .	...	...	...	...	...
Uralan of Tirukaliyur devayam	3-50	8,914	705	...	9,619
Loans to Indian States—Zamindar of Punganur for Survey of the Zamindari	4-00	1,15,000	...	...	1,15,000
Salvation Army Property Company	4-00	...	10,000	...	10,000
Total		1,23,914	10,705	...	1,34,619
Class IV.					
Loans to Municipalities—					
Anakapalli—Acquisition of site for Market	4-00	...	2,161	...	2,161
Do. —Town survey	4-00	1,728	1,661	...	3,389
Adoni—Water-supply	4-25	18,040	3,241	...	16,791
Beawada—Water-supply	4-00	6,384	6,214	...	74,593
Berhampur—Water-supply	4-00	1,17,884	3,807	...	1,21,691
Do. do.	4-00	19,326	1,117	...	20,443
Bellary—Opening of Congested Area	4-00	...	...	...	...
Calicut—Construction of a Municipal office	4-00	...	...	...	...
Bertampur	4-00	7,995	324	...	8,377
Cocanada—Water-supply	4-25	37,938	5,205	...	43,143
Do. do.	4-00	4,724	1,612	...	6,336
Do. do.	4-00	20,528	2,501	...	23,029
Do. Construction of Filter Beds	4-00	4,384	597	...	4,783
Coimbatore—Opening up of certain blocks	4-00	2,898	3,468	...	27,366
Conjeevaram { Water-supply	4-25	44,945	5,515	...	50,460
{ Water works	4-00	5,411	570	...	6,010
{ Improvement of Water-works	4-00	11,031	802	...	11,903
{ Water-supply	4-00	1,978	287	...	2,265
{ Construction of Vegetable Market	4-00	...	...	...	...
{ Water-supply	4-00	20,812	845	...	31,657
Coonoor { Do.	4-00	20,291	3,607	...	23,898
{ Do.	4-00	18,935	3,580	...	22,515
{ Acquisition of Land	4-00	4,394	638	...	5,032
Cuddalore—Construction of Banbury Market	4-00	...	1,063	...	1,063
Cuddalore—Water-supply	4-25	1,669	436	...	2,155
Dindigul do.	4-25	10,217	1,470	...	11,687
Do. do.	4-00	1,963	432	...	2,595
Do. Extension of Water-works	4-00	1,966	371	...	2,527
Erode—Water-supply	4-00	48,354	966	...	44,318
Gudiyattam—Water-supply	4-00	11,562	1,675	...	13,240
Do. do.	4-00	4,101	373	...	4,474
Guntur do.	4-00	6,840	1,425	...	7,265
Do. do.	4-00	27,493	4,387	...	32,880
Karur—School Building	4-00	2,999	922	...	3,921
Kumbakonam { Construction of a Vegetable Market	4-00	...	...	...	...
{ Sinking a bore near the Mahamakam tank	4-00	5,199	1,603	...	6,802
{ Water-supply	4-25	12,615	2,458	...	15,073
{ Do.	4-25	703	141	...	844
Kurnool { Water-works	4-25	1,331	157	...	1,488
{ Do.	4-00	...	...	...	...
{ Do.	4-00	12,856	744	...	13,600
Kodaikanal—Water-supply	4-00	27,535	1,931	...	29,466
Kodaikanal—Building	4-00	...	709	...	709
Kodaikanal	4-00	8,086	178	...	8,264
Madura—Water-supply	4-25	35,288	7,937	...	43,225
Do. do.	4-25	9,918	1,396	...	11,314
Do. Construction of a General Market	4-00	...	...	...	...
Carried over . . . . .	...	6,69,712	79,349	...	7,49,061

Interest on Provincial Advance and Loan Accounts.

Revised Estimate, 1918-1919.			Accounts, 1917-1918.		
Recover- ies.	Ad- vances.	Opening Balance.	Recover- ies.	Ad- vances.	Opening Balance
Rs. 1,000	Rs. ...	Rs. 2,947	Rs. 1,185	Rs. 14	Rs. 4,118
...
41,743	...	2,48,148	57,588	47	2,83,989
53,877	...	3,56,379	50,099	32	4,06,446
45,809	...	4,20,148	48,769	102	4,68,814
1,83,991	...	16,55,509	1,88,872	3,282	18,41,100
1,207	...	2,58,393	61,593	4	3,19,982
1,741	...	1,988	7,324	...	9,807
3,98,378	...	12,64,059	3,13,405	1,243	15,76,221
..	51	...	51
7,36,046	..	42,05,866	7,08,886	4,724	49,10,728
4,535	...	6,780	4,075	...	10,805
4,545	..	6,780	4,075	...	10,805
7,30,571	...	42,12,596	7,12,961	4,724	49,20,888
681	...	10,300	1,700	...	12,000
...	..	1,15,000	...	...	1,15,000
...	...	10,000	..	...	10,000
681	...	1,35,800	1,700	...	1,37,000
4,073	..	6,234	..	...	6,234
3,134	...	6,523	...	...	6,523
3,109	...	19,380	2,982	...	22,362
5,975	..	80,573	5,746	...	86,319
3,661	...	1,25,352	3,520	...	1,28,372
1,074	..	21,517	1,033	...	22,550
...	38,863	...	38,863
...	1,904	...	1,904
369	...	8,746	354	...	9,100
4,993	..	48,136	4,789	...	52,925
1,550	...	9,386	1,490	...	11,376
2,405	...	25,434	2,312	...	27,746
481	...	5,164	366	...	5,530
3,335	...	30,701	3,207	...	33,908
5,290	...	55,740	5,074	...	60,814
548	..	6,558	526	...	7,084
848	...	12,751	815	...	13,566
276	...	2,541	266	...	2,807
...
812	...	22,469	781	...	23,250
3,468	..	27,366	3,335	..	30,701
3,442	..	25,947	3,310	...	29,257
613	...	5,645	590	...	6,235
1,023	...	2,089	987	...	3,076
467	...	2,622	447	...	3,069
4,410	...	13,097	1,352	...	14,449
608	...	3,203	534	...	3,737
357	...	2,684	343	...	3,027
929	...	45,248	893	...	46,141
1,614	...	14,854	1,552	...	16,406
359	...	4,833	345	...	5,178
1,466	...	9,351	1,409	...	10,760
4,699	...	37,070	4,518	...	41,597
887	...	4,808	858	...	5,661
...	2,480	...	2,480
1,541	...	8,343	1,482	...	9,825
2,358	...	17,431	2,261	...	19,692
141	...	985	140	...	1,125
151	...	1,589	144	...	1,683
...	304	...	304
715	...	14,315	688	...	15,003
1,886	...	31,882	1,812	...	33,195
684	...	1,393	658	...	2,051
172	...	3,436	165	...	3,601
7,613	...	50,836	7,303	...	58,139
1,339	...	12,648	1,285	...	13,933
...
79,768	...	8,28,789	1,13,269	...	9,42,008

DETAILED ACCOUNT No. 18A.—INTEREST ON ORDINARY DEBT

Class IV—cont.	Rate of Interest per cent.	Balance outstanding on the 31st March 1920.	Budget Estimate, 1919-1920.		
			Recoveries.	Advances.	Opening Balance
		Rs.	Rs.	Rs.	Rs.
Brought forward		6,69,712	79,349	...	7,49,06
Loans to Municipalities—cont.					
Mangalore—Plague Expenditure	4·00	...	...		...
Mannargudi Hospital	4·00	...	...		...
Do. Construction of Vegetable Market	4·00	...	...		...
Mayavaram—Improvement of Municipal High School building	4·00	13,908	668		14,57
Do. School	4·00	...	...		...
Negapatam—Sanitary Improvements	4·00	...	...		...
Do. do.	4·00	9,816	1,746		11,56
Negapatam—Experimental Pumping Works	4·00	1,636	291		1,92
Do. Market	4·00	...	...		...
Negapatam—Water-supply	4·00	8,08,801	17,847		8,26,64
Nellore—Water-supply	4·00	68,818	2,670		68,88
Nellore—Municipal Office	4·00	4,666	828		5,49
Ootacamund—Tiger Hill Reservoir	4·00	4,329	2,066		6,39
Do. South Water-supply	4·25	...	...		...
Do. Water-supply	4·00	4,993	1,534		6,52
Tirupati—Water-works Improvements	4·00	60,692	2,670		63,26
Palghat—Water-supply	4·00	14,504	928		15,43
Periyakulam—Water-supply	4·00	57,388	1,853		59,22
Do. do.	4·00	14,504	928		15,43
Rajahmundry—Improvement of Vada Street Block and Provision of House-sites	4·00	1,800	800		2,60
Rajahmundry—Improvement of Vada Street Block	4·00	47,149	6,835		53,98
Salem—Water-supply	4·00	2,82,945	9,135		2,92,08
Do. do.	4·00	40,560	1,221		41,78
Tanjore—Water-supply	4·25	31,533	6,317		37,90
Do. do.	4·00	11,739	751		12,49
Do. Construction of Service Reservoir	4·00	31,150	1,992		33,14
Tellicherry—Chal Improvement	4·00	5,657	515		6,17
Do. Water-supply	4·25	6,399	1,067		7,46
Do. do.	4·25	16,667	3,333		20,00
Trichinopoly—Extension of Water-works	4·00	...	3,540		3,54
Do. do.	4·00	3,131	1,719		4,85
Do. Water-works	4·00	4,371	1,494		5,86
Do. do.	4·00	9,414	982		10,39
Tuticorin—Water-supply	4·00	6,941	3,271		10,21
Do. do.	4·00	2,008	454		2,46
Vellore—Water-supply	4·00	82,194	10,006		92,20
Vizagapatam—Water-supply	4·25	83,615	8,625		92,24
Do. do.	4·00	497	476		97
Cocanada—Construction of Office Building	4·00	5,816	1,318		7,13
Do. do. Bridge	4·00	19,428	1,022		20,45
Coonoor—Land Acquisition	4·00	12,801	615		13,41
Vizagapatam—Water-works	4·00	26,591	1,276		27,86
Periyakulam—Extension of pipe line	4·00	3,647	1,134		4,78
Cochin—Reclamation of the Kalvetti Swamp	4·00	11,519	553		12,07
Srirangam—(Acquisition of lands for opening conservancy lanes)	4·00	49,915	1,082		50,99
Chidambaram—Water-supply Scheme	4·00	20,577	907		21,48
Tellicherry—Chali Drainage	4·00	6,428	372		6,80
Vizagapatam—Water-supply	4·00	2,144	94		2,23
Total		20,54,322	1,84,184	...	22,38,50
Loans to District Boards—					
Chittoor District Board—Buildings for the office of District Board and the District Board Engineer	4·00	14,589	1,169		15,75
Madura District Board—Construction of a Causeway across the Vaigai River	4·00	...	...		...
Madura District Board—Construction of a bridge across the Pambar River	4·00	60,849	8,821		69,67
Erode Taluk Board—(School Building)	4·00	...	1,185		1,18
Total		75,438	11,175	...	86,61
Total, Class IV		21,29,760	1,95,359	...	23,25,11
Class V.					
Miscellaneous Loans—					
Loan for the purchase of an oil Engine	6	...	...	...	...
Loans to divers for purchase of canoes	...	...	...	...	...
Total, Class V		...	...	...	...
Total, Classes I to V		50,50,564	3,91,199	...	54,41,763
Loans to Local Boards for Railway Construction—					
Kistna District Board	4·00	9,19,580	95,782		10,15,362
Grand Total		59,70,124	3,86,981	...	63,57,105
Mean Balances outstanding (excluding interest-free Loans to U.G. Societies)			84,68,615		
Interest payable to Imperial at 4 per cent. on the Mean Balances			3,28,327		

Interest on Provincial Advance and Loan Accounts—cont.

Revised Estimate, 1918-1919.			Accounts, 1917-1918.		
Recover- ies.	Ad- vances.	Opening Balance.	Recover- ies.	Ad- vances.	Opening Balance.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
79,878	...	8,28,739	1,13,269	...	9,42,008
1,417	...	1,417	1,869	...	2,786
...	476	...	476
1,063	...	1,063	1,026	...	2,089
642	...	15,218	617	...	15,835
...	1,184	...	1,184
...
1,878	...	13,240	1,614	...	14,854
280	...	2,207	268	...	2,475
1,782	...	3 1,782	1,709	...	3,491
17,160	...	43,608	16,500	...	3,60,108
2,471	...	68,354	2,376	...	70,730
796	...	6,290	766	...	7,056
1,987	...	8,282	1,910	...	10,192
...
1,475	...	8,001	1,418	...	9,219
2,567	...	65,829	2,468	...	68,297
892	...	16,324	857	...	17,181
1,782	...	61,003	1,711	...	62,716
892	...	16,324	857	...	17,181
800	...	3,200	800	...	4,000
6,572	...	60,558	8,319	...	66,875
8,783	...	3,03,863	8,446	...	3,09,309
1,174	...	42,955	1,129	...	44,084
6,322	...	44,222	6,316	...	50,538
723	...	13,313	694	...	13,907
1,916	...	35,058	1,842	...	36,900
495	...	6,667	476	...	7,143
1,067	...	8,533	1,067	...	9,810
3,333	...	23,333	3,333	...	26,666
3,401	...	6,941	3,271	...	10,212
1,653	...	6,503	1,590	...	8,093
1,437	...	7,302	1,382	...	8,684
944	...	11,346	903	...	12,248
3,145	...	13,357	3,023	...	16,380
436	...	2,893	420	...	3,313
9,621	...	1,01,821	9,251	...	1,11,072
16,209	...	1,09,449	...	...	1,08,449
898	...	1,871	...	...	1,871
1,367	...	8,401	1,218	...	9,619
983	...	21,433	945	...	22,378
592	...	14,008	569	...	14,577
2,407	...	30,274	...	...	30,274
1,090	...	5,871	1,048	...	6,919
533	...	12,604	511	...	13,115
1,041	...	52,038	1,000	...	53,038
872	...	22,356	838	...	23,194
352	...	7,158	344	...	7,502
178	...	2,416	...	...	2,416
1,94,911	...	24,33,417	2,07,137	...	26,40,554
1,124	...	16,882	1,080	...	17,962
8,482	...	78,152	8,156	...	86,308
1,140	...	2,325	1,096	...	3,421
10,746	...	97,359	10,352	...	1,07,691
2,05,657	...	25,30,776	2,17,468	...	27,48,245
...
184	...	184	1,200	...	1,200
...	271	...	455
184	...	184	1,471	...	1,655
9,37,098	...	68,78,856	9,33,601	4,724	78,07,738
98,083	...	11,07,405	88,489	...	11,95,893
10,39,158	...	78,56,261	10,32,069	4,724	90,08,823
74,71,688	54,21,244	...	...
2,61,808	2,27,323	...	...

DETAILED ACCOUNT NO 18A.—INTEREST ON ORDINARY DEBT—

	Rate of interest per cent	Balance outstanding on the 31st March 1920	Budget Estimate, 1919-1920		
			Recoveries	Advances	Opening Balance
Loans sanctioned on or after 1st October 1916 and before 1st April 1917					
Class I.					
Advances to Cultivators—					
Loans under the Agriculturists Loans Act	6½	1,87,549	33,957		2,21,516
Do Land Improvement Loans Act	6½	79,574	11,807		91,381
Total, Class I		2,67,133	45,764		3,12,897
Class III.					
Loans to Landholders and Notabilities—					
Zamindar of Punganur—Survey of the Zamindaris	5		18,000		18,000
Total, Class III			18,000		18,000
Class IV.					
Loans to Municipalities—					
Anakapalle	5	6,650	950		7,600
Chicacole—Survey	5				
Cuddapah—Acquisition of a building for the Municipal office	5				
Dindigul—Water-works improvement	5				
Ellore—Water-supply	5				
Kumbakonam—Water works extension	5				
Madura—Drainage and Water-supply	5				
Masulipatam—do.	5				
Nagapatam do.	5	16,599	612		17,211
Parlakimedi Survey	5	2,550	150		2,700
Salem—Town extension	5	18,999	4,667		18,988
Vellore—Drainage	5	32,797	534		33,331
Do do	5	28,194	492		28,686
Vizagapatam—Town Survey	5	18,000	1,000		19,000
Total		1,18,789	8,405		1,27,194
District Boards—					
Coimbatore—Construction of a bridge at Chinna Dharapuram	5				
Trichinopoly Do do		9,543	1,134		10,677
Malabar—Construction of bridges	5				
Total		9,543	4,434		13,977
Total, Class IV		1,28,332	12,839		1,41,172
Class V.					
Miscellaneous Loans—					
M. Ranganathamiah (for the purchase of an oil-engine, etc)	6½	300	300		600
Loans to divers for the purchase of canoes	6				
Total, Class V		300	300		600
Grand Total		3,95,765	76,903		4,72,668
Mean Balances outstanding			4,34,917		
Interest payable to Imperial at 4½ per cent on the Mean Balance			19,540		
Loans sanctioned on or after 1st April 1917.					
Class I.					
Land Improvement Loans Act—Revised Rules	6½	6,88,594	12,277	3,00,000	4,00,871
Loans under the Special Rules for pumping installations	6	69,821	1,460	50,000	21,281
Agriculturists Loans Act—Revised Rules	6	16,45,623	71,116	5,00,000	12,16,739
Total, Class I		24,04,038	84,853	8,50,000	16,38,891
Class IV.					
Loans to Municipalities and Local Fund Boards—					
Cuddapah—Building for Municipal office	6				
Vizianagram—Survey	6	6,400	800		7,200
Vellore—Drainage	6				
Tiruvallur—Survey	6	7,600	950		8,550
Ellore—Water supply	6	...			...
Masulipatam—Water-supply and Drainage Works	6	...			...
do. do.	6	...			...
Kumbakonam—Water-works Extension	6				
Uccanada Survey	6	6,000			6,000
Guntur do	6	20,784	636		21,400
Palacottah Survey	6	5,100	1,700		6,800
Parlakimedi do.	6	1,800	300		2,100
Dindigul do.	6				
Tiruvannamalai do.	6	34,019	951		35,000
Dharapuram do.	6	9,144	256		9,400
Peddapuram do.	6				
Ellore Municipal office	6	33,041	1,008		34,049
Vizianagram Secondary School	6	8,888	667		9,555
Guntur—Water-works	6	7,618	2,256		9,872
Madura—Water-supply	6	65,255	898		66,153
Do. Madichiyam Extension Scheme	6	64,050	1,790		65,840
Do. Drainage works	6				
Carried over		2,71,485	12,112		2,83,597

Interest on Provincial Advance and Loan Accounts—cont.

Revised Estimate, 1918-1919			Accounts, 1917-1918.		
Recoveries	Advances	Opening Balance	Recoveries	Advances.	Opening Balance.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
34,083 7,208		2,55,599 98,587	17,495 11,670	21,411 27,121	2,51,683 83,176
41,289	...	3,54,186	29,165	48,532	3,34,819
	118	17,982	.	4,863	13,019
	118	17,882		4,863	13,019
1,900		9,500	.		9,500
589 150 4,667 509 468 1,000		17,794 2,850 23, 38 33,840 29,151 20,000	556 150 4 667 . 446	. . 33,840 10,000	18,350 3,000 28,600 29,800 10,000
2,227		1,30,471	5,919	48,840	98,450
4,223		18,200	24,238 ...	18,800 18,200	5,438 ...
4,223		18,200	24,238	37,000	5,438
13,500		1,54,671	30,057	80,840	1,03,888
300 30		900 30	300 15	1,200 45	
330		930	315	1,245	
55,119	118	5,27,669	59,537	1,35,480	4,51,726

5,00,169
22,508

4,89,698
22,037

5,545	2,52,750	154,866	1,538	1,55,904	..
29,120	14,000	7,281		7,281	..
34,665	6,03,600	6,43,259	3,383	6,47,092	..
...	8,68,650	8,04,906	5,871	8,10,277	..
800	...	8,000	..	8,000	..
950	..	9,500	.	9,500	...
...
...
...
600	...	6,000	...	6,000	..
1,700	...	22,000	...	22,000	...
...	4,000	8,500	...	8,500	...
...
...	85,000	...	...	...	...
...	9,400	...	...	...	...
...
951	...	35,000	...	35,000	...
667	...	10,000	...	10,000	...
2,128	...	12,000	...	12,000	...
847	...	67,000	...	67,000	...
...	65,840	...	...	...	...
...
8,848	1,14,240	1,78,000	...	1,78,000	...

DETAILED ACCOUNT No. 13A.—INTEREST ON ORDINARY DEBT.—

Loans sanctioned on or after 1st April 1917—cont.

Class IV—cont	Rate of interest per cent.	Balance outstanding on the 31st March 1920.	Budget Estimate, 1919-1920.		
			Recoveries.	Advances.	Opening Balance.
		Rs.	Rs.	Rs.	Rs.
Brought forward		2,71,485	12,113	...	2,83,597
Visagapatam—Water-supply	6	14,981	419	...	15,400
Cuddapah—(For a new Traveller's Bungalow)	6	4,219	402	...	4,621
Tanjore do.	6	...	...	...	...
Coimbatore—Co-operative Society Building	6	...	...	...	...
Masulipatam—(Water-supply and Drainage)	6	1,65,168	...	...	1,65,168
Guntur—(Water works)	6	6,000	...	...	6,000
Madura—(Water-works)	6	76,210	...	42,389	33,821
Cuddapah—(Water-works)	6	32,796	...	9,496	23,300
Coimbatore—(Building)	6	25,000	...	...	25,000
Narasaraopet (Survey)	6	11,431	319	...	11,750
Coonoor—(Water-supply)	6	56,369	...	56,369	...
Vellore—(Drainage)	6	1,67,508	...	1,67,508	...
Tanjore—(Water-works)	6	20,460	...	20,460	...
Madura—Drainage	6	3,94,324	...	3,08,778	90,546
Total		12,45,951	13,252	6,00,000	6,59,203
District Boards—					
Malabar District Board (Bridge)	6	50,000	...	...	50,000
Malabar District Board—Bridge	6	51,781	1,579	...	53,310
Guntur District Board—Extension of Village Site	6	97,382	2,718	...	1,00,000
Lump sum for loans to local body for survey	...	...	...	...	...
Total		1,99,013	4,297	...	2,03,310
Total, Class IV		14,44,964	17,549	6,00,000	8,62,513
Class V.					
Miscellaneous Loans—					
Loans to divers for the purchase of canoes		400	300	500	200
Loans to Chenchus for the purchase of bulls and agricultural implements		3,000	...	2,000	1,000
Total, Class V		3,400	300	2,500	1,200
Grand Total		38,52,402	1,02,702	14,52,500	25,02,604
Mean Balances outstanding			31,77,503		
Interest payable to Imperial at 5½ per cent on the Mean Balance			1,74,763		
Grand total of Interest payable			4,20,000		

14.—INTEREST ON OTHER OBLIGATIONS.

IMPERIAL.	Detailed Account No.	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1919-1919.	Accounts, 1917-1918.
		Rs.	Rs.	Rs.	Rs.
Interest on Military Assistant Surgeons' Fund.		14,300	14,300	14,300	14,321
Interest on Forest Officers' Provident Fund		1,000	1,300	1,400	1,675
Interest on Police Officers' Provident Fund		3,500	3,500	3,500	3,389
Interest on General Provident Fund—Civil Officers		2,80,000	2,49,500	2,52,000	2,20,284
Interest on Cemetery Endowment Fund		1,400	1,200	1,200	1,063
Interest on Miscellaneous Accounts	14 A	500	200	1,000	91
Other Miscellaneous Provident Fund		1,500	1,500	2,500	1,482
Civil Engineers' Provident Fund		9,200	8,500	7,900	7,746
Refunds		1,200	1,000	1,200	1,166
For rounding		400			
TOTAL		3,13,000	2,81,000	2,85,000	2,51,217

DETAILED ACCOUNT No. 14A.—INTEREST.—Interest on Miscellaneous Accounts.

On Land Revenue Collections refunded	375	100	800	9
On other Accounts.	125	100	200	82
TOTAL	500	200	1,000	91

EXPENDITURE.

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Interest on Provincial Advance and Loan Accounts—cont.

Revised Estimate, 1918-1919.			Accounts, 1917-1918.		
Recoveries.	Advances.	Opening Balance.	Recoveries.	Advances.	Opening Balance.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,648	1,14,240	1,78,000	...	1,78,000	..
...	15,400	...	...	...	...
379	...	5,000	...	5,000	...
...
...
...	1,65,168	...	...	...	...
...	6,000	...	...	...	...
...	33,821	...	...	...	...
...	22,800	...	...	...	...
...	25,000	...	...	..	...
...	11,750	...	...	...	...
...
...
...
...	90,546	...	...	...	...
9,022	4,85,225	1,88,000	...	1,88,000	...
...	50,000	...	...	...	...
1,490	...	54,800	...	54,800	...
...	25,000	75,000	...	75,000	...
...
1,490	75,000	1,29,800	...	1,29,800	..
10,512	5,60,325	8,12,800	...	8,12,000	..
85	100	..	...	...	...
...	1,000	185	...	185	...
85	1,100	185	..	185	...
45,262	14,29,975	11,17,891	5,371	11,23,262	...
18,10,248			5,58,946		
99,564			30,742		
3,84,000			3,50,102		

18.—GENERAL ADMINISTRATION.

	Detailed Account No.	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
IMPERIAL.					
Civil Offices of Account and Audit	18A	Rs. 3,62,800	Rs. 4,68,800	Rs. 3,88,500	Rs. 4,57,287
Currency Department	18B	99,800	1,01,200	84,800	80,489
Allowance to Presidency Banks	18C	42,000	42,000	33,000	36,680
For rounding		100		100	
TOTAL, IMPERIAL		5,04,000	6,12,000	5,06,000	5,84,416
PROVINCIAL.					
Salary of the Governor (10,000)		1,20,000	1,20,000	1,20,000	1,20,000
Sumptuary Allowance		6,500	6,500	6,500	6,500
Staff and Household of the Governor	18D	1,80,300	1,15,500	1,33,800	1,08,473
Expenditure from Contract Allowance	18E	59,000	59,000	59,000	59,000
Tour Expenses	18F	55,000	39,000	55,000	37,987
Executive Council	18G	2,29,800	2,29,800	2,27,600	2,24,617
Legislative Council	18H	21,700	23,000	19,700	22,077
Civil Secretariats	18I	7,00,900	7,19,000	6,55,400	6,95,900
Board of Revenue, Financial Commissioner and Establishments	18J	1,88,700	1,99,400	1,88,000	1,94,596
Civil Offices of Account and Audit	18A	1,27,100	1,24,000	1,20,900	1,20,254
ADDITIONAL PROVISION FOR ENHANCED WAR ALLOWANCES		10,000	...	100	
For rounding					
TOTAL, PROVINCIAL		17,09,000	16,85,000	15,86,000	15,84,614
TOTAL		22,13,000	22,47,000	20,92,000	21,69,030

DETAILED ACCOUNT NO. 18A.—GENERAL ADMINISTRATION.—Civil Offices of Account and Audit.

	Numbers.		DETAILS.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPERIAL.											
Salaries—	1	1	Accountant-General (2,750)	33,000		36,075		33,000		34,798	
	2	2	Deputy do. (1,560), (1,100)	31,920				34,560		36,530	
	2	3	Assistant do. 3 (400)	14,400		86,525		15,600		13,794	
	2	2	Assistant Accounts officers 2 (600)	14,400				20,880		22,283	
	2	1	Probationer (200)	2,400		3,700		6,000		5,753	
			Exchange Compensation Allowance.	...	96,120	400	1,23,700	863	1,10,903	1,468	1,14,626
Establishment—	11	11	Senior Accountant 1 (450), 2 (400), 2 (350), 3 (300), 3 (275)	44,100				...			
	22	22	Accountants 7 (300), 8 (150), 3 (125), 3 (100), 1 (80)	40,260				83,400			
	212	215	Clerks 4 (125), 1 (120), 13 (100), 20 (80), 6 (75), 32 (60), 52 (50), 54 (40), 30 (30)	1,42,200				1,40,760			
	14	19	Reserve Clerks 19 (80)	6,840				4,980			
	9	12	Apprentices 12 (35)	3,800				2,700			
	3	...	Type-writing Clerks 2 (25—1—35), 1 (20—1—25)	...				840			
	66	66	Personal Allowance 1 (15)	180				180			
			Servants—Shroff (10—1—12), Binder (14), Muchis (12), (10), Attenders 2 (15), 1 (18), 1 (12), 3 (12), 7 (10), 7 (9), 10 (9), Peons 1 (12), 3 (10), 7 (9), 17 (9), Watchmen 1 (9), 2 (9)	7,770				7,422			
Temporary Establishment.											
	11	11	Provision for Provident Fund Work—Clerks 2 (80), 3 (80), Attender (9)	4,428				4,416			
			Peon for Probationer 1 (9)	108				...			
	...	1	Lump Provision for Temporary Establishment	3,000	2,52,486		2,88,680	...	2,44,698		2,43,181
Allowances—			Travelling Allowance	7,000		6,500		7,000		6,282	
			Grain Compensation Allowance	3,000		2,650		2,988		2,842	
			House rent and other Allowances								
			Short-hand Allowance (80)	860							
			Presidency Allowance (440)	5,380		3,000		3,700		7,992	
			House rent Allowance (240)	2,880							
			War Allowance (521—2—0)	6,258		3,505					
			Local Allowance for high prices	...	24,776	2,565	23,220		18,588		17,118
			Carried over		4,72,584		3,86,800		3,74,389		3,74,878

DETAILED ACCOUNT No. 18A.—GENERAL ADMINISTRATION.—Civil Offices of Account and Audit—cont.											
	Numbers.			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPERIAL—cont.											
Contingencies—			Brought forward		3,73,384		3,88,600		3,74,389		3,74,873
			Purchase and Repair of Furniture.	500		500		500		628	
			Hot and Cold Weather Charges	100		100		100		8	
			Service Postage and Telegram Charges	14,000		9,000		9,000		8,407	
			Telephone Charges	500		500		500		450	
			Cleaning Charges	500		500		500		458	
			Maintenance of Electric Installation.	3,200		3,200		3,200		2,758	
			Other Contingencies	1,450		97,400		1,400		69,709	
					20,250		1,11,200		15,200		82,414
			Deduct—Portion chargeable to—		3,93,634		4,99,800		3,89,489		
		Contribution Works	6,900		6,900		300				
		Port and Marine Funds	600		600		400				
		Miscellaneous	23,500		23,500		300				
				31,000		31,000		1,000			
		For rounding		34				11			
		TOTAL, IMPERIAL		3,62,600		4,68,800		3,88,500		4,57,287	
		PROVINCIAL.									
		LOCAL AUDIT BRANCH.									
		LOCAL AND MUNICIPAL DEPT.									
Salaries—	1	1	Examiner of Local Fund Accounts (950)	11,400		11,715		10,200		9,750	
			Exchange Compensation Allowance.	...	11,400	75		290		508	
						11,790		10,490		10,258	
Establishment—	1	1	Superintendent (300)	3,600		...		3,600			
	13	13	Assistant Inspectors 1 (275), 3 (250), 4 (200), 5 (150)	30,900		...		30,900			
			Clerks—								
	1	1	1st Class (125)								
	2	2	2nd do. (100)								
	3	3	3rd do. (80)								
	5	5	4th do. (60)								
	7	7	5th do. 6 (50) and 1 (30-50)	18,420		58,710		18,420			
	7	7	6th do. (40)								
	2	2	7th do. (30)								
3	3	Reserve Clerks (30)	1,080				1,080				
1	1	Apprentices (25)	800				300				
19	19	Servants 1 (15-1-17), 1 (11-1-14), 1 (12), 7 (11), 8 (10) and 1 (6)+0-8-0 personal allowance to each of the first two items	2,460				2,460				
		Temporary (1 Clerk on Rs. 25 for 3 months)	75				75				
		Lump provision for the establishment for the audit of Official Receiver's accounts	3,200								
				60,035		58,710		54,835		58,526	
Allowances—			Travelling Allowance	23,500		21,600		23,500		22,037	
			Grain Compensation Allowance	225		172		225		170	
			House rent and other Allowances								
			Local Allowance (200), 2 (20), 13 (10)	4,440		4,440		4,440		4,419	
			War Allowances	1,158		818		...		...
		Local allowance for high prices	...	20,323		27,350		28,165		26,626	
Contingencies—			Tour Charges	420				450		329	
			Service Postage and Telegram Charges	1,450				1,450		1,383	
			Other Contingencies	380				350		209	
					2,250		1,950		2,250		1,921
					1,08,008						
		For rounding		8							
		TOTAL, LOCAL AND MUNICIPAL DEPT.		1,08,000		99,800		97,740		97,381	
		OUTSIDE AUDIT DEPARTMENT.									
Salaries—	1	1	Assistant Accounts Officer (450-600).		7,200		6,850		6,840		6,408
Establishment—	1	1	Superintendent (200)	2,400				2,400			
	15	15	Clerks 1 (125), 1 (100), 2 (80), 2 (60), 3 (50), 3 (40), 3 (80)	10,880				10,880			
	1	1	Reserve Clerk (30)	860				360		14,085	
	1	1	Apprentice (25)	300				300			
	3	3	Peons 1 (9), 2 (8)	300				300			
	1	1	Attender (9)	108				108			
			Temporary Establishment.								
	1	1	Temporary Clerk (80)	960				1,120		1,120	
			Do. (80) for 2 months	180							
					14,968		15,600		14,968		15,205
Allowances—			Travelling Allowances	600		300		300		300	
			Grain Compensation Allowance	252		210		252		249	
			House rent and other allowances								
			War allowance	390		290		...		...
			Local allowance for high prices	...	1,142		950		552		540
				38,310		28,400		22,860		22,157	
				1,08,000		99,800		97,740		97,381	

DETAILED ACCOUNT No. 18A.—GENERAL ADMINISTRATION.—Civil Offices of Account and Audit—cont.											
	Number.			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies—			Brought forward		1,03,000		99,800		97,740		97,331
			Contingencies	23,310	200	23,400	200	22,360	200	22,157	166
			For rounding	23,510	10	23,600	...	22,560	...	22,323	
			TOTAL, OUTSIDE AUDIT DEPT. ATTACHED ESTATE AUDIT ESTABLISHMENT.	23,500		23,600		22,560		22,323	
Establishment—	1	1	Fifth-class Clerk (50)	600		600		600		600	
			TOTAL, ATTACHED ESTATE, ETC..	600		600		600		600	
			TOTAL, PROVINCIAL	1,27,100		1,24,000		1,20,900		1,20,254	

DETAILED ACCOUNT No. 18B.—GENERAL ADMINISTRATION.—Currency Department.											
CURRENCY DEPARTMENT											
Salaries—	1	1	Currency officer (450)		5,400		5,338		4,800		7,018
Establishment—			General Branch.								
	1	1	Superintendent (200—10—300)	2,640				2,520			
	1	1	Assistant Superintendent (100—10—150)	1,540				1,440			
	1	1	Accountant (100)	1,200				1,200			
	34	36	Clerks 2 (75), 5 (60), 5 (50), 3 (45), 5 (40), 6 (35), 6 (30) and 4 (25)	18,300				16,980			
	4	4	Reserve Clerks (25)	1,200				1,200			
	12	13	Servants 1 (15), 1 (14), 2 (12), 4 (10) and 5 (9)	1,656				1,512			
			Treasurer's Branch.								
	1	1	Treasurer (300—20—400)	4,080				3,840			
	1	1	Deputy Treasurer (150)	1,800				1,800			
	3	3	Assistant Treasurers 1 (120), 2 (100)	3,840				3,840			
	4	4	Tellers and Cashier (75)	3,600				3,600			
	43	43	Clerks 4 (60), 9 (50), 4 (45), 6 (40), 7 (35), 7 (30) and 6 (25)	20,580				20,580			
	5	5	Reserve Clerks (25)	1,500				1,500			
	18	18	Shroffs 1 (30), 4 (25), 6 (20) and 7 (15)	4,260				4,260			
	22	22	Servants 3 (14), 2 (12), 7 (10) and 10 (9)	2,712				2,712			
Allowances—			Temporary Establishment. Clerks, Potdars and Assistant Potdars		68,928		68,726		66,984		67,829
			Travelling Allowance	7,000		8,400	4,000	...	5,089	1,526	
			Grain Compensation Allowance	2,300		1,670		2,000	1,873		
			House-rent and other allowances—					2,300			
			Local allowance for Currency Officer (100)	1,200		1,200		...	...
			War Allowance	3,555		2,150		...	...
			Local allowance for high prices . . . . .	..		1,320		...	...
			Remittance Charges including Freight	150	14,058		14,740		4,300	19	6,962
			Cost of Seal, Types, Stamps, etc.	200				100	200	21	
					350		180		500		40
Supplies and Services—			Charges on account of Urmal for Police Guard	634		634		634		634	
			Freight on European Stores								
			Purchase and Repair of Furniture. Hot and Cold Weather Charges								
			Service Postage and Telegram Charges	9,894		7,582		7,566			6,496
			Miscellaneous								
			Maintenance of Electric Installation								
			Tour Charges								
			For rounding		10,528		8,216		8,200		7,130
					86				16		
			TOTAL		99,300		1,01,200		94,600		90,499

DETAILED ACCOUNT No. 18C.—GENERAL ADMINISTRATION.—Allowances to Presidency Banks.											
Allowances—	Allowance to the Bank of Madras for General Treasury Duties			12,000		12,000		12,000		12,000	
	Allowance for Public Debt Office Duties			28,000		28,000		20,500		25,745	
Contingencies—	Postage Charges				40,000		40,000		32,500		36,745
	TOTAL				2,000		2,000		500		885
					42,000		42,000		33,000		36,630

DETAILED ACCOUNT No. 18D.—GENERAL ADMINISTRATION.—Staff and Household of the Governor.											
SUMMARY.				Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PRIVATE SECRETARY TO HIS EXCELLENCY THE GOVERNOR . . .				27,516		27,250		28,400		26,944	
MILITARY SECRETARY TO HIS EXCELLENCY THE GOVERNOR ESTABLISHMENT . . .				23,676		22,850		22,216		22,808	
HONORARY INDIAN AIDE-DE-CAMP TO HIS EXCELLENCY THE GOVERNOR—HOUSE-RENT ALLOWANCE (50) AND OTHER ALLOWANCES.				3,500		3,200		3,500		1,160	
HIS EXCELLENCY THE GOVERNOR'S BAND . . .				22,100		18,900		19,178		17,008	
GOVERNMENT HOUSE FURNITURE . . .				95,000		80,300		46,300		22,397	
SURGEON TO HIS EXCELLENCY THE GOVERNOR . . .				9,700		5,120		6,141		6,118	
GOVERNMENT HOUSE DISPENSARY . . .				8,869		7,880		8,030		7,543	
For rounding				61				35			
TOTAL					1,90,300		1,15,500		1,33,900		1,03,473
	Numbers		DETAILS.								
	1918-1919.	1919-1920.									
Salaries—	1	1	PRIVATE SECRETARY TO H.E. THE GOVERNOR. Private Secretary (1,500) 4 . . . Exchange Compensation Allowance.	17,280		17,280		17,280		17,280	
				..	17,280	150	17,430	492	17,772	906	18,186
Establishment—	1	1	Superintendent (120—10—200) . . .	2,040				1,920			
	2	2	Clerks (75—5—100), (50—2—70) . . .	1,800				1,776			
	1	1	Recordkeeper (25—2—35) . . .	420				396			
	1	1	Muchi (12½) . . .	150				150			
	3	3	Peons (12) (11), (10) . . .	396				396			
Allowances—			Hill Journey Allowance . . .	2,000	4,806	2,140	4,950	2,000	4,688	1,871	4,630
			Travelling Allowance . . .	2,000		2,000		2,000		1,688	
			House-rent and other allowances—								
			War allowance . . .	150		90		...		...
			Local Allowance for high prices . . .			40		...		...
Contingencies—			Purchase and Repairs of Furniture.	100	4,150		4,270	200	4,000	...	3,559
			Purchase of Books . . .	30				30		15	
			Tour Charges . . .	...				...		31	
			Service Postage and Telegram Charges . . .	1,000				1,500		355	
			Rents, Rates and Taxes . . .	10				10		1	
			Office Expenses and Miscellaneous . . .	100				200		127	
			Cleaning Charges . . .	8				8		6	
			Office Fuel . . .	24				24		26	
			Purchase of Indian Foreign Newspapers . . .	8				..		8	
			For rounding		1,280		600		1,972		569
			TOTAL, PRIVATE SECRETARY TO H.E. THE GOVERNOR . . .		27,516		27,250		28,400		26,944
Establishment—	1	1	MILITARY SECRETARY TO H.E. THE GOVERNOR. Manager (200) . . .	2,400				2,400			
			Personal Allowance (50) . . .	600				600			
	1	1	Cashier (100) . . .	1,200				1,200			
	2	2	Clerks (75—5—100), (40—5—75) . . .	1,920				1,860			
	4	4	Clerks 1 (85), 1 (28—2—35), 2 (28). Personal Allowance 2 (5) . . .	1,512				1,512			
			Clerk (23) . . .	120				120			
	1	1	Clerk (23) . . .	276				276			
	1	1	Muchi (12½) . . .	150				150			
	7	7	Peon (11) . . .	132				132			
	8	8	Halkarais 1 (16½), 2 (12½), 2 (11½), 2 (10½), 1 (10) . . .	1,148				1,148			
			Temporary Establishment . . .	1,000	10,456		10,000	1,000	10,896		10,289
Allowances—			Hill Journey Allowance . . .	4,500		4,600		4,200		4,394	
			Travelling Allowance . . .	1,000		860		800		789	
			House-rent and other allowances—								
			War allowance . . .	500		308		...		..
			Local Allowance for high prices . . .	...		122		...		..
Contingencies—			Purchase and Repairs of Furniture.	300	6,000		5,880	300	5,000	198	5,088
			Purchase of Books . . .	10				10		26	
			Tour Charges . . .	150				150		...	
			Service Postage and Telegram Charges . . .	1,000				1,000		676	
			Telephone Charges . . .	4,400				4,020		4,530	
			Rents, Rates and Taxes . . .	20				20		2	
			Office Expenses and Miscellaneous . . .	320				320		422	
			Newspapers . . .	500				500		573	
			Purchase and Maintenance of Pictures and Remuneration for supervision . . .	500				500		499	
					7,220		6,970		6,820		6,926
			TOTAL, MILITARY SECRETARY TO H.E. THE GOVERNOR . . .		23,676		22,850		22,216		22,808

DETAILED ACCOUNT No. 18D.—GENERAL ADMINISTRATION.—Staff and Household of the Governor—											
	Numbers.			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919		Budget Estimate, 1916-1919.		Accounts 1917-1918	
	1-1919	2-1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—	1	1	H.E. THE GOVERNOR'S BAND.								
	1	1	Superintendent (220 to 270+60)	3,960				3,960			
	1	1	Bandmaster Sergeant (70—5—100)	900				861			
	3	2	Private and Senior Musicians (30—2—70)	1,440				1,632			
	4	3	Private and 1st-class Musicians (50—1—60)	1,800				1,752			
	4	6	Private and 2nd-class Musicians (40—1—60)	2,880				1,511			
	4	12	Private and 3rd-class Musicians (30—1—10)	4,320				1,272			
	8	...	Private and Ordinary Musicians (20—1—25)	...				2,076			
	2	2	Pupils or Boys (20)	480				360			
Allowances—			Hill Journey Allowances	2,240	15,750	2,000	14,237	2,240	13,428	2,011	12,1
			House rent and other allowances—								
Supplies and Services—			War Allowances	618		500		..		..
			Local allowance for high prices			138		..		..
Contingencies—			Band Contingencies	2,000	2,858	1,300	2,638	2,000	2,240	1,372	
			Clothing and Bedding	1,500		725		1,500		728	
					3 500		2,025		3,500		2,1
			Rents, Rates and Taxes For rounding		10 48				10 ..		..
			TOTAL, H. E. THE GOVERNOR'S BAND		22,100		18,900		19,178		17,0
			SURGEON TO HIS EXCELLENCY THE GOVERNOR								
Salary—	1	1	Salary (1,000)	12,000		4,881 33		12,000		5,500 283	
			Exchange Compensation Allowance	..	12,000		4,920		12,341		5,7
Allowances—			Hill Journey Allowance	400				400		88	
			Travelling Allowance	400				400		247	
			Purchase of Books		800		200		800		3:
			Deduct—Probable Savings		3,100				7,000		
			TOTAL, SURGEON TO HIS EXCELLENCY THE GOVERNOR		9,700		5,120		6,141		6,1
Salaries—	1	1	GOVERNMENT HOUSE DISPENSARY.								
			Military Assistant Surgeon (200)	2,400				2,400			
Establishment—	1	1	Compounder * (15—25)	216	2,400		2,400		2,400		2,40
	1	1	Native Nurse (15—25)	216				168 192			
Allowances—			Hill Journey Allowance	1,290	422	1,320	410	1,286	360	1,098	37
			Travelling Allowance	400		550		200		620	
			Grain Compensation Allowance	35		16		60		25	
			House-rent and other allowances—								
			Staff Allowance (30)	360		1,020		360		1,005	
			Local Allowance (50), (5)	660				660			
			War Allowances	100		60		..			
			Local Allowance for high prices	...		24		..			
Supplies and Services—			Medicines supplied by the Military Department	1,500	2,845		2,990		2,566		2,74
			Country Medicines	400				400		781	
			Hospital Necessaries							324	
			Bedding and Clothing	100				100		99	
			Dieting Charges	400				400		115	
Contingencies—			Purchase of Books	100	2,400		1,360	100	1,900		1,311
			Purchase and Repairs of Furniture	20				20		75	
			Tour Charges	20				20		23	
			Service Postage and Telegram Charges	20				20		16	
			Office Expenses	140				140		140	
			Cleaning Charges	84				84		92	
			Miscellaneous	..				..		116	
			Pay of Manials	108				108		242	
			Sanitary Charges	300				800			
			For rounding		792		720		792 12		704
			TOTAL, GOVERNMENT HOUSE DISPENSARY		8,869		7,880		8,030		7,543

* The increment is quinquennial.

R.A.R.

DETAILED ACCOUNT No. 18E—GENERAL ADMINISTRATION—Expenditure from Contract Allowance.

		Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
		Rs.	Rt.	Rs.	Rt.	Rs.	Rs.	Rs.	Rt.
Maintenance of motor-cars	.	8,000		8,000		8,000		8,000	
Other charges	.	51,000		51,000		51,000		51,000	
TOTAL			59,000		59,000		59,000		59,000

DETAILED ACCOUNT No. 18F.—GENERAL ADMINISTRATION.—Tour Expenses.

1. Maintenance and repairs of camp equipment	2,000				2,000		1,269	
2. Railway freight on tents, heavy goods, horses, etc., in connection with His Excellency's tours	4,000				4,000		957	
3. Carriage of goods and cost of special trains for the conveyance of heavy goods and stable between Government Houses	10,000				9,000		10,316	
4. Reserved accommodation for members of His Excellency's family	1,000				1,000		798	
5. Cart and coolie hire on tour	6,000				6,000		1,866	
6. Do during transfer between Government Houses	5,000				5,000		3,283	
7. Saddle horses and carriages on tour								
8. Payments and presents for services rendered on tour	2,000				2,000		737	
9. Railway fares and carriage of household while on tour	3,000				3,000		2,184	
10. Railway fares and carriage of household while in transit between Government Houses	7,000	40,000		24,500	7,000	40,000	2,130	23,520
11. Special trains for His Excellency's own use and haulage of his Saloon carriages		15,000		14,500		15,000		14,477
TOTAL		55,000		39,000		55,000		37,997

DETAILED ACCOUNT No. 18G—GENERAL ADMINISTRATION.—Executive Council.

	Numbers.			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	3	3	Members of Council (5,333-5-4)		1,92,000		1,92,000		1,92,000		1,92,000
Establishment—	4	4	Steno-typist clerks (80-5-180)	4,920				4,680			
	1	1	Council Dubash (24)	288				285			
	6	6	Chobdars 3 (14), 3 (13)	972				972			
	9	9	Peons 3 (12), 6 (11)	1,224				1,224			
	6	6	Peons (10)	720				720			
			Personal Allowance to Council Dubash (5)	60				60			
					8,184		8,700		7,944		7,915
Allowances—			Travelling Allowance	10,000		10,070		10,000		7,483	
			Hill Journey Allowance	3,400		4,390		3,200		3,248	
			House rent and other allowances	690		600		..		..
			War Allowance			150		..		..
			Local Allowance for high prices		14,090		15,210		13,200		10,730
Contingencies—			Service Postage and Telegram Charges	3,500		3,000		3,500		3,342	
			Circulation Contingencies	7,720		6,600		7,720		6,571	
			Telephone Charges (Ootacamund and Madras)	1,100		1,100		1,100		1,035	
			Purchase and Repairs of Furniture	300		300		300		375	
			Tour Charges	500		290		500		297	
			Office Expenses and Miscellaneous	2,400		2,400		2,000		2,549	
					15,520		18,690		15,120		14,172
			Deduct—Probable Savings . . . . .		..			720			
			For rounding		6			56			
TOTAL					2,29,800		2,29,800		2,27,600		2,24,817

DETAILED ACCOUNT No. 18H.—GENERAL ADMINISTRATION.—Legislative Council.

Services—											
Establishment—	2	2	Temporary peons (12), (11) for about 3 months		70		..		70		..
Allowances—			Travelling Allowance of Non-official Members	18,000		17,900		14,000		17,040	
			House rent and other Allowances—								
			Shorthand Reporting Charges of Official Report	5,800		5,000		5,800		5,000	
			War allowance	10		10		..		..
			Local Allowance for high prices . . . . .	..		21		..		..
					21,310		22,931		19,800		22,040
Contingencies—			Tour Charges	150				150		..	
			Purchase and Repairs of Furniture	100				100		37	
			Office Expenses and Miscellaneous	150				150		..	
					400		69		400		37
			For rounding		87			70		..	
Total					21,700		23,000		19,700		22,077

DETAILED ACCOUNT No. 181.—GENERAL ADMINISTRATION.—Civil Secretariats.

SUMMARY.			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CHIEF SECRETARIAT			2,04,400		2,26,200		2,16,200		2,28,926	
TRANSLATORS' DEPARTMENT			46,700		46,100		44,700		43,025	
REVENUE DEPARTMENT			2,06,100		1,90,900		1,56,100		1,65,849	
LOCAL AND MUNICIPAL AND EDUCATIONAL AND LEGISLATIVE DEPARTMENTS			1,17,800		1,27,400		1,14,900		1,33,759	
HOME DEPARTMENT			1,19,800		1,22,400		1,17,500		1,19,213	
CHARGES COMMON TO ALL CIVIL SECRETARIATS			6,100		6,000		5,980		5,128	
		For rounding					6,55,380 20			
		TOTAL		7,00,900		7,19,000		6,55,400		6,95,900

	Numbers.		DETAILS.							
	1918-1919.	1919-1920.								
Salaries—			CHIEF SECRETARIAT.*							
	1	1	Chief Secretary (3,750)*	43,200		45,800		43,200		46,205
	1	1	Under Secretary (1,000)*	11,520				11,520		11,407
	1	1	Assistant Secretary (800)	9,600		26,070		9,600		12,615
	1	1	Registrar (450—20—650)	6,120				5,880		5,610
	2	2	Exchange Compensation Allowance. Officer on Special duty § . . . . .	...		510 17,220		1,056 4,590		2,379 4,724
			Deduct--Probable Savings	850						
Establishment—					70,440		89,600		75,846	87,940
	8	7	Superintendents † 1 (350), 1 (300), 1 (250), 2 (200), 2 (150)	19,500				21,360		
	19	17	Clerks (Upper Division) 3 (130), 4 (100), 5 (80), 3 (60), 3 (40)	16,080				16,560		
	13	13	Clerks (Lower Division) 1 (80), 1 (70), 3 (60), 3 (50), 1 (40), 2 (35), 1 (30), 3 (25)	7,020				7,080		
	5	4	Type-writing Clerks (20—1—50)	1,740				2,124		
	1	1	Allowance to French Translator (40)	480				480		
	5	2	Personal Allowance 1 (20), 1 (50)	840				1,560		
	12	12	Attenders 1 (24), 1 (18), 2 (17), 1 (16), 1 (15), 3 (14), 2 (13), 1 (12)	2,244				2,388		
	29	28	Drafter (24); Peons † (12), 8 (11), 15 (10)	3,720				3,540		
			Temporary Establishments.		51,624		53,900		55,392	59,350
	6	4	Clerks 1 (60), 1 (40), 1 (25), Typist 1 (20—1—35)	1,752				3,612		
			Peon (10)	120				120		
	1	1	Attender (12)	144				144		
	1	1	Establishment of the officer on special duty 1 Clerk (80), and 2 Peons (10) and 1 Clerk (30 + 10). Lump provision for Temporary Establishment ‡ . . . . .	...				180		
			Establishment for the Financial Department.							
	2	2	Superintendents 1 (150) for 5 months & 1 (150) for 5½ months	1,575				1,500		
	3	3	Accountants 2 (60) for 5½ months & 1 (60) for 5 months	960				900		
			Typist (20) for 5½ months	110				100		
	1	1	Attender (12)	60				60		
	1	1	Temporary Establishment for work in connexion with Reform propo- sals for one month	175				...		
			Temporary Establishment for Ooty Season.							
	1	1	Temporary Peon at Ooty on Rs. 10. Short-hand Writer 1 (10), Chob- dar 1 (18), Peons, 3 (15) from 16th April to 3rd May 1919 †	60 98	5,311		6,400	6,656		7,162
Allowances—			Hill Journey Allowances	16,000		15,000		14,500		15,297
			Travelling Allowance and Tentage	1,000		8,350		2,350		2,193
			House-rent and other Allowances— Local Allowance . . . . .	...		...		...		125
			Short-hand Allowance lump sum (80)	960		960		960		570
			War Allowances	1,900		1,180		...		...
			Local allowances for high prices . . . . .	...		480		...		...
			Confidential allowance to Type- writing clerks ‡ (10)	240		...		...		...
Supplies and Services—			Cost of Indented European Station- ery . . . . .	...	20,100		20,870	17,710	...	18,185
			Stationery . . . . .	...	1,27,475		1,20,770	1,52,804	1,485	1,73,697

* The expenditure is controlled by the Chief Secretary.

† The present incumbent has ceased to continue in the post.

‡ Temporary establishment sanctioned for the year 1919.

Financial year ended January 1919.

§ This O.D. No. 181, Financial Administration, 1919.

DETAILED ACCOUNT NO. 18L.—GENERAL ADMINISTRATION.—Civil Secretariats—cont.

	Numbers.			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CHIEF SECRETARIAT—cont.											
Contingencies—			Brought forward .		1,47,475		1,70,770		1,57,804	1,455	1,72,687
			Purchase and Repair of Furniture.	1,000				1,000		990	
			Telephone Charges	1,200				1,200		1,238	
			Purchase of Books	1,500				1,500		130	
			Tour Charges	4,000				4,000		4,651	
			Service Postage and Telegram Charges	7,000				8,000		6,108	
			Office Expenses	1,450				1,600		1,294	
			Miscellaneous	210				210		714	
					16,310		15,680		17,510		16,580
			Deduct—Probable Savings . .		675				...		
		For rounding		10				1,104			
				1,63,100		1,86,400		1,76,418		1,89,217	
MADRAS RECORD OFFICE.											
Salaries—	1	1	Curator (500—50—1,000) .	12,000		11,420		11,400		10,789	
			Exchange Compensation Allowance.	...		100		324		566	
					12,000		11,520		11,724		11,355
Establishment—	1	1	Superintendent (250)	3,000				3,000			
	14	14	Clerks 1 (150—10—200), 3 (120— 5—150), 3 (80—5—120), 4 (50—5 —80), 2 (30—4—50), 1 (30—3 —60)	15,708				15,084			
	3	3	Type-writing Clerks 3 (20—1—50), Personal Allowance 1 (3)	1,032				1,098			
	15	15	Attenders 1 (17), 1 (15), 2 (14), 3 (13), 3 (12), 4 (11), 1 (10) and Personal allowance 1 (14), 2 (4) . .	2,298				2,298			
	2	2	Durwan (15), Assistant Durwan 1 (13) and Personal allowance 1 (14) .	678				678			
	3	3	Peons 1 (11), 1 (10); Boy Mes- senger 1 (6)		32,716		22,600		22,068		22,451
			TEMPORARY ESTABLISHMENTS.								
			Press List:								
	...	...	Clerks (30) . . . . .	...				...
...	...	Attender (10) . . . . .	...				...
...	...	Establishment for arranging and mending records— Attenders (10)	240				240				
...	...	Establishment in connexion with the translation of Ranga Pillai's Diary— Clerk (50) . . . . .	...	240		240	...	240		419	
Allowances—			Travelling Allowance	200		200		200		859	
			House-rent and other Allowances— War Allowance	340		505		818		...	
			Local allowance for high prices .	...	1,040	185	820	...	518	...	859
Supplies and Services—			Electric Fans and Lights		1,500		1,100		1,500		1,088
Contingencies—			Purchase and Repair of Furniture.	200				200		8	
			Telephone Charges	150				150		150	
			Purchase of Books	100				100		13	
			Service Postage and Telegram Charges	50				50		26	
			Rents, Rates and Taxes	2,600				2,600		2,561	
			Office Expenses	400				400		433	
			Miscellaneous	260				260		351	
					3,760		3,450		3,760		3,537
					41,258				39,810		
			For rounding		44				28		
					41,300		39,800		39,782		39,799
TOTAL CHIEF SECRETARIAT					2,04,400		2,28,200		2,16,200		2,30,926

DETAILED ACCOUNT No. 18 I.—GENERAL ADMINISTRATION.—Civil Secretariats—cont.											
	Numbers			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TRANSLATORS' DEPARTMENT.											
TAMIL, TELUGU, MALAYALAM AND KANARESE TRANSLATORS' DEPARTMENTS.											
Salaries—	4	4	Translators 1 (400—10—500), 1 (350—10—400), 2 (250—10—350)		16,080		17,020		15,600		15,194
Establishment—	4	4	Munshis 2 (150—5—200), 2 (100—5—150)	6,480				6,780			
	11	11	Clerks 3 (75—5—100), 3 (50—5—75), 1 (25—3—40), 1 (20—1—25)	6,480				6,818			
	1	1	Typist (20—1—30)	312				300			
	4	4	Peons 1 (11), 1 (10), 2 (9)	468				468			
	1	1	Peon 1 (9) for one year	108				108			
					13,848		12,650		14,172		12,471
Allowances—			Travelling Allowance	150		200		100		78	
			House rent and other Allowances—								
			War Allowance	320		260				...	
			Local Allowance for high prices		470		530		100	...	78
Contingencies—			Rents, Rates and Taxes	1,800				1,800		1,950	
			Other Contingencies	1,177				1,244		855	
			For rounding		2,977		2,900		3,044		2,805
			Deduct—Probable Savings		25				16		
					...				1,530		
			TOTAL, TAMIL, TELUGU, MALAYALAM AND KANARESE TRANSLATORS' DEPARTMENTS		33,400		33,000		31,700		30,548
PERSIAN AND HINDUSTANI TRANSLATOR TO GOVERNMENT.											
Salaries—	1	1	Translator (300)	3,600				3,600			
			Examiner in Hindustani (200)	2,400				2,400			
					6,000		6,000		6,000		6,000
Establishment—	1	1	Assistant and Head Munshi (80—5—125)	1,500				1,500			
	1	1	Translating Munshi (80—2—80)	792				768			
	1	1	Clerk (25—1—35)	336				324			
	1	1	Copyist (20)	240				240			
	1	1	Persian Munshi (30)	360				360			
	1	1	Personal Allowance (3) to Copyist	36				36			
	1	1	Temporary clerk (30)	360				360			
	1	1	Peon (8)	96				96			
					3,720		3,700		3,684		3,439
Allowances—			Travelling Allowance			2,500		2,405		2,201	
			House-rent and other Allowances—	2,500							
			War Allowance								
			Local Allowance for high prices	150		90		...		...
				...	2,650		2,622		2,405		2,201
Supplies and Services—			Fees to Assessors		100		...		100		...
Contingencies—			Rents, Rates and Taxes	540				540		540	
			Other Contingencies	300				300		237	
					840		778		840		777
			For rounding		10				29		
			TOTAL, PERSIAN AND HINDUSTANI TRANSLATOR TO GOVERNMENT.		13,300		13,100		13,000		12,477
			TOTAL, TRANSLATORS' DEPT.		46,700		46,100		44,700		43,025

DETAILED ACCOUNT No. 18 L.—GENERAL ADMINISTRATION.—Civil Secretariats—cont												
	Numbers			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.		
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
REVENUE DEPARTMENT.*												
Salaries—	1	1	Secretary (3,000) ⁴	34,560		34,560		34,560		34,560		
	1	1	Under Secretary (1,000) ⁴	11,520				11,520		12,649		
	1	1	Registrar (450—20—650)	5,640		19,611		7,800		9,144		
	1		Personal Allowance of Registrar (50)					600		614		
	1		Deputy Secretary (Temporary)			11,100		31,600		39,172		
	1	1	Additional Secretary (2,500) (Temporary)	30,000		19,920						
		1	Additional Under Secretary (1000) ⁴ (Temporary)	11,520		7,390		...		...
		1	Special Deputy Collector (250) (Temporary)	3,000		2,000						
		2	..	Exchange Compensation Allowance		540		1,056		3,862		
	Establishment—	6	7	Superintendents 1 (350), 1 (250), 2 (200), 1 (175), 2 (150)	17,700	96,240		95,120	15,300	87,136		89,481
20		23	Clerks, Upper Division, 2 (120), 1 (100), 6 (80), 5 (60), and 7 (40)	19,200				17,520				
1		1	Cashkeeper (40—2—70)	840				840				
14		15	Clerks, Lower Division, 3 (60), 3 (50), 4 (40), and 5 (30)	7,680				7,320		50,946		
6		7	Typists 7 (20—1—50)	2,604				2,392				
18		14	Attenders 2 (17), 2 (16), 3 (15), 3 (14), 4 (12)	2,412				2,268				
22		23	Peons 1 (17), 4 (12), 6 (11), 12 (10). Personal allowance to 2 clerks and 3 Typists 5 (3)	4,012				2,892				
				180				156				
			Temporary		53,628		54,300		48,588		50,946	
..		2	Superintendents 2 (150)	3,600								
..		8	Clerks 1 (80), 1 (60), 1 (40) and 5 (30)	3,960								
		2	Typists (20—1—50)	852								
2		15	Attenders 1 (12), Peons 1 (14) and 13 (10)	1,872				240				
			Temporary for six months.		10,281		5,800		240		345	
1			Clerk Shorthand typist (100)					600				
1			Attender (12)					72				
2			Peons (10)					120				
Allowances—									792			
				Tentage and Travelling Allowance	1,500		1,900		800		1,501	
				Hill Journey Allowances	25,000		18,000		13,000		12,955	
				House rent and other Allowances								
				Duty allowance to Superintendent (25)	300							
			Confidential Allowance to Typewriting Clerks 2 (10)	240		640						
			Shorthand Allowance (80)	961				960		638		
			War Allowances	2,770		1,870						
			Local allowance for high prices			570						
					30,770		22,940		14,760		15,094	
	Supplies and Services— Contingencies—			Cost of Indented European Stores		800						
			Purchase and Repair of Furniture	2,000				800		1,080		
			Tour Charges	3,500				2,000		2,896		
			Service Postage and Telegram Charges	6,500				2,400		3,758		
			Telephone Charges	1,200				800		1,054		
			Office Expenses	1,200				600		703		
			Other Contingencies	500				262		492		
					14,900		12,400		6,852		9,783	
					2,06,123				1,58,368			
			Deduct—Probable Savings		22			2,292		24		
			For rounding									
TOTAL, REVENUE DEPARTMENT				4,06,100		1,50,900		1,56,100		1,65,849		
LOCAL AND MUNICIPAL DEPARTMENT*												
Salaries—	1	1	Secretary (2,500) ⁴	28,800		31,600		28,800		28,800		
	1	1	Under Secretary (600) (page 29)	7,200				6,000		6,000		
	1	1	Registrar (450—20—650)	5,400		15,400		6,960		6,963		
			Officers on Special duty (600+250) for 8 months	2,550						10,800		
			Exchange Compensation Allowance			300		723		1,583		
Carried over					48,950		47,300		41,888		54,166	

* The expenditure is controlled by the Secretary to Government, Revenue Department.

MADRAS—EXPENDITURE.

DETAILED ACCOUNT No. 18 J.—GENERAL ADMINISTRATION.—Civil Secretariats—cont.

Numbers.			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LOCAL AND MUNICIPAL DEPARTMENT—cont.										
Establishment—	6	6	Brought forward							
			Superintendents 1 (350), 1 (250), 1 (200), 1 (175), 2 (150)		15,300		15,300			
	35	36	Clerks, Upper Division, 2 (120), 4 (100), 6 (80), 6 (60), 7 (40); Lower Division 2 (60), 3 (50), 2 (40), 2 (35), 2 (30)		26,880	50,100	26,100	51,202		
			Miscellaneous 6 (20-1-50)		1,932		2,364			
	7	6	Servants: Attenders 2 (17), 2 (16), 3 (15), 3 (14), 4 (12); Peons 1 (17), 1 (14), 2 (12), 6 (11), 9 (10)		4,944		4,944			
	33	33								
			TEMPORARY ESTABLISHMENT.							
	3	3	Clerks for 6 months 2 (30); Clerk for 3 months 1 (25)		435	1,300	435	786		
		2	Clerks 2 (40) for 5 months		400		108			
	2	2	Peons for 6 months (10)		120	900	780	911		
2	2	Clerks 1 (35), 1 (30) } for plague		780		144				
1	1	Attender 1 (12) } work.		144						
		Temporary Establishment for Officers on special duty (40), (20), 2 (10) for 3 months		240						
Allowances—			Hill Journey Allowance		7,000	51,175	52,600	50,175	8,148	52,899
			Travelling Allowance		200		7,520	200	1,908	
			House-rent and other Allowances—				2,435			
			Duty Allowance to Secretary (250)		2,850			2,850		
			Duty Allowance to Under Secretary (200)		2,400			2,400		
			Confidential Allowance to type writing Clerks 2 (10)		240	6,450			5,760	
			Shorthand Allowance		960			960		
			War Allowances		1,800	1,175				
			Local Allowance for high prices		...	420				
			Hill Journey Allowance (Plague Establishment)		700			700		
Contingencies—						16,180	18,000	14,140	...	15,814
			Purchase and Repairs to Furniture, Bicycles and Typewriting Machines		800			800	529	
			Service Postage and Telegram Charges		5,000			6,000	5,630	
			Tour Charges		2,000			1,500	1,564	
			Office Expenses		800			500	1,054	
			Telephone Charges		850			850	1,079	
			Other Contingencies		240			240	1,024	
			Office Expenses and Miscellaneous.		350			350	...	
			Deduct—Probable Savings for rounding			10,040	9,500	10,240		10,880
						3,478		1,560		
					67		17			
		TOTAL, LOCAL AND MUNICIPAL DEPARTMENT			1,17,800		1,27,400	1,14,900		1,33,769
HOME DEPARTMENT.										
Salaries—	1	1	Secretary, 1,600		19,200		23,830	19,200	19,189	
	1	1	Under Secretary (1,000)*		11,520		17,320	11,520	10,299	
	1	...	Officer employed on special duty on the Annual Administration Report (560 + 200)* (3 months).		...			2,189	2,748	
	1	1	Registrar (450-20-650)		5,640		...	5,400	5,080	
	1	...	Exchange Compensation Allowances		...		120	390	766	
Establishment—	1	1	Senior Superintendent (350)		4,200	56,860	41,770	38,899		38,032
	5	5	Superintendents 1 (250), 1 (200), 1 (175), 2 (150)		11,100			4,200		
	45	23	Clerks (Upper Division) 2 (120), 4 (100), 6 (80), 5 (60), 6 (40)		19,920			11,100		
	12	12	Clerks (Lower Division), 2 (60), 2 (50), 2 (40), 2 (35), 2 (30), 2 (25)		5,760	50,000		19,920		
					5,760			5,760	52,495	
	1	1	Cashkeeper (40-2-70)		744			720		
	5	5	Typewriting Clerks (20-1-50)		2,052			1,992		
	4	3	Personal Allowances 2 (20), 1 (5)		640			780		
	11	11	Attenders 1 (17), 1 (16), 2 (15), 2 (14), 2 (13), 3 (12)		1,836			1,836		
	15	15	Daffadar (17), Peons 2 (12), 5 (11), 10 (10)		2,352			2,352		
		Grand total		48,604	38,380	50,000	41,770	48,604	52,495	38,032

DETAILED ACCOUNT NO. 18 I.—GENERAL ADMINISTRATION.—Civil Secretariats—cont.

	Numbers.			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.		
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
HOME DEPARTMENT—cont.												
Brought forward				48,504	86,380	50,000	41,770	48,680	38,899	52,495	38,082	
Temporary Establishments.												
Establishment— cont.	2	2	Temporary Clerks (40)	960				960		609		
	...	1	* Temporary clerk (40)	480								
	...	1	Administration Report—3 months.	450								
	1	1	Superintendent (150)	300				300		405		
	1	1	Clerk (100)	30				30				
	...	1	Peon (10)	60		2,300		60		58		
	...	1	Peon (10) for 6 months									
Temporary Establishment for Ootacamund Season.												
Allowances—	2	2	Temporary Peons at Ootacamund on Rs. 10	120				190		108		
			Hill Journey Allowances	13,680	50,904	12,400	52,800	14,300	50,180	14,000	53,675	
			Travelling allowance and tentages	300		1,200		300		1,245		
			House-rent and other Allowances									
			Duty allowance to Secretary (160)	1,920				1,320				
			† Duty allowance to Under Secretary (200)	250								
			Local allowance do. (250)	3,000		4,020				2,567		
			Shorthand Allowance (80)	960				960				
			Confidential allowance to Type-writing 2 (10)	240								
			War Allowances	1,610		1,100						
			Local allowance for high prices	...		860						
					21,960		19,080		17,480		17,812	
	Supplies and Services—			Cost of indented European stores	1,000				1,000			
				Freight on indented European stores	150				150			
Contingencies—					1,150		...		1,150		...	
			Purchase and Repair of Furniture	1,500				1,500		857		
			Telephone Charges	600				1,000		679		
			Purchase of Books	100				100		17		
			Tour Charges	3,000				3,000		2,661		
			Service Postage and Telegram Charges	4,000				6,000		3,567		
			Office Expenses	750				750		1,889		
			Miscellaneous	400				400		44		
					10,350		9,250		12,750		9,694	
			Probable Savings For rounding		910 14				2,709			
Total, Home Department					1,19,800		1,22,400		1,17,500		1,19,213	
CHARGES COMMON TO ALL CIVIL SECRETARIATS.												
Establishment—	1	1	Clerk (40) to work the inter-communicating Telephone Exchange	480				480				
	1	1	Telephone Peon for Ootacamund season (10)	60				60				
	1	1	Attender (12)	144				144				
Allowances—					684		484		684		353	
			Hill Journey Allowance	...						44		
			House-rent and other allowances									
			War Allowance	90		56						
Supplies and Services—			Local allowance for high prices	...		30					44	
			Electric Fans and Lights	3,000		90		86				
Contingencies—					3,000		3,000		3,000		2,896	
			Rents, Rates and Taxes	50				100		25		
			Hot and Cold Weather Charges	800				800		723		
			Office Expenses	228				204		204		
			Telephone Charges	500				500		766		
			Cleaning Charges	792				698		617		
					2,870		2,480		2,300		2,385	
For rounding					44							
Total					6,100		6,000		5,950		6,188	

* To work under the Secretary to the Provincial Committee for the control of passages—G.O. No. 492, Home (Mia), dated 6th March 1919.
† During the period of his employment as Secretary to the Provincial Committee for the control of passages—G.O. No. 66, Provincial, dated 27th February 1918.

DETAILED ACCOUNT No. 12 J.—GENERAL ADMINISTRATION.—Board of Revenue, Financial Commissioner and Establishments.

	Numbers			Budget Estimate, 1919-1920.		Revised Estimate, 1919-1920.		Budget Estimate, 1918-1919.		Account, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	4	4	Commissioners of Land Revenue (3,750)*, (3,500)*, 2 (3,000)*	1,52,640		1,61,500		1,52,640		1,55,618	
			Deduct—Portion debitable to—								
			“ 3. Land Revenue—Survey and Settlement ” (page 38)	38,160		38,400		38,160		39,235	
			“ 5 Salt ” (page 46)	38,160		38,400		38,160		37,913	
	1	1		70,320		84,700		76,320		78,470	
	1	1	Secretary (1,500—60—1,800)*	15,852				17,971		17,858	
			Assistant Secretary (500) transferred from “ 3. Land Revenue—Charges of District Administration ” (page 29)			24,500					
	2	3	Exchange Compensation Allowance.	6,000		660		6,000		5,607	
								1,569		3,560	
Establishment—			Under Commissioners of Land Revenue—		1,00,982		1,09,860		1,02,260		1,05,44
			Upper Division—								
	1	1	First Assistant (500)	6,000				6,000			
	1	1	2nd do. (300)	3,800				3,800			
	5	5	Clerks (200), (175), (150), 2 (125).	9,300				9,300			
	21	21	Clerks 3 (100), 3 (80), 3 (70), 3 (60), 3 (50), 3 (40), 3 (35)	15,860				15,860			
			Lower Division—								
	21	21	Clerks 1 (50), 3 (40), 4 (35), 3 (30), 3 (25), 2 (20), 5 (20—1—50)	7,892		51,000		7,752		51,181	
			Personal Allowance	108				108			
			Servant—								
	1	1	Sergeant (25—3—40)	480				480			
	3	3	Muchis (17), (14), (12)	516				516			
	10	10	Attenders 2 (16), 2 (14), 2 (12), 2 (11), 2 (10)	1,512				1,512			
	1	1	Jamadar (17)	204				204			
	1	1	Duffadar (14)	168				168			
	25	25	Peons 3 (12), 8 (11), 9 (10)	3,288				3,298			
			Court of Wards Section—								
			Upper Division—								
	1	1	Manager (500—20—400)	3,600				4,080			
	7	7	Clerks 1 (125), 2 (80), 1 (70), 1 (60), 1 (50) and Accountant 1 (50)	6,000				6,000			
	5	5	Lower Division—			13,700				14,429	
	2	2	Clerks (50), (35), (30), (25) and (20)	1,920				1,920			
			(a) Typists 2 (20—1—50)	660				756			
	6	6	Attender 1 (16), 1 (14), Much. 1 (12) and Peons 1 (11) and 2 (10)	876				876			
			Personal Allowance 1 (1)	6				6			
					61,590		64,700		62,226		65,61
Allowances—			Travelling Allowance	8,400		7,800		8,000		9,145	
			House-rent and other Allowances—								
			Local Allowance to Assistant Secretary (200)	2,400				2,400		2,532	
			Duty allowance 2 (5)	120		2,640		...			
			Shorthand Allowance 2 (10)	240				240			
			War Allowance	2,500		1,700		636			
			Local allowance for high prices			670					
Supplies and Services—			Contract Group—		13,660		12,710		11,276		11,67
			Repair and Carriage of Tents								
			Non-contract Group—		100			100			
			Maintenance of Electric Installation	3,500				3,700		3,490	
			Other Items	250				300			
					3,750		3,750		4,000		3,490
Contingencies—			Contract Group—								
			Purchase and Repair of Furniture								
			Cleaning Charges								
			Tour Charges								
			Office Expenses								
			Hot and Cold Weather Charges								
			Service Postage and Telegram Charges								
			Non-contract Group—		7,580		7,280		7,580		7,226
			Telephone Charges	1,110				1,110		1,054	
			Other Contingencies	40				40		41	
					1,150		1,100		1,150		1,096
			Deduct—Probable Savings	1,88,812				1,88,592			
			For rounding	112				...			
			TOTAL	1,88,700		1,99,400		1,88,000		1,94,596	

(a) The present Shorthand typist retains the old rate of pay Rs. 30—2—40 and draws Rs. 40 per month. He is not entitled to the Shorthand allowance of Rs. 10 per month.

19A.—LAW AND JUSTICE—COURTS OF LAW.*

PROVINCIAL	Detailed Account No.	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
		Rs.	Rs.	Rs.	Rs.
High Court	19Aa	12,02,000	11,19,300	12,16,000	11,15,781
Law Officers	19Ab	2,81,800	2,71,000	2,81,000	2,62,391
Administrator-General	19Ac	27,000	19,500	26,000	23,224
Presidency Magistrates' Courts	19Ad	76,500	75,200	70,400	74,457
Civil and Sessions Courts	19Ae	47,02,100	43,28,500	42,08,900	40,07,928
Courts of Small Causes	19Af	1,34,800	1,34,800	1,30,900	1,32,955
Criminal Courts	19Ag	28,82,000	29,04,400	28,38,300	27,61,880
Pleadership Examination Charges	19Ah	10,300	8,800	9,800	9,547
Refunds	19Ai	1,35,000	1,09,000	1,32,000	1,24,819
Additional provision for enhanced war allowances . . . . .	...	3,25,000			...
For rounding		— 500		— 800	
TOTAL		98,76,000	89,70,000	89,18,000	85,12,927

* The expenditure is controlled by the High Court.

DETAILED ACCOUNT No. 19As.—LAW AND JUSTICE—COURTS OF LAW.—High Court.

SUMMARY	Budget Estimate, 1918-1920		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
JUDGES		5,81,000		5,83,600		5,86,800		5,81,321
REGISTRAR		6,21,229		5,35,700		6,30,216		5,34,460
For rounding		—229				—1,016		
TOTAL		12,02,000		11,19,300		12,16,000		11,15,781

Numbers.			DETAILS.							
1918-1919	1919-1920									
JUDGES.										
Salaries—	1	1	Chief Justice (5,000)	60,000		60,000	60,000	60,000		
	9	9	Puisne Judges 4 (4,000)*, 5 (4,000)	4,24,320	5,21,000	4,24,320	5,10,020	5,10,020		
	2	2	Additional Temp. Judges (4,000)	96,000		96,000				
	9	9	Exchange Compensation Allowance		2,100	6,058	11,341	11,341		
				5,80,320		5,83,100	5,86,378		5,81,361	
			Deduct—Probable Savings	320		578				
Allowances—			Travelling Allowance		5,80,000	500	5,85,800	—40		
					1,000		1,000			
			TOTAL, JUDGES		5,81,000	5,83,600	5,86,800	5,81,321		
REGISTRAR.										
Salaries—	1	1	Registrar (1,500—60—1,300)	20,736	57,000		20,045	55,452		
	1	1	Deputy Registrar, Original Side (1,000)	12,000			12,000			
	1	1	Assistant Registrar, Original Side (400—20—500)	5,520			5,011			
	1	1	Assistant Registrar, Appellate Side (400—20—500)	5,520			5,280			
	1	1	Assistant Registrar, Original Side (300—20—400)	3,840			3,600			
	1	1	Deputy Registrar, Appellate Side (700—60—1,000)	11,280	12,000		10,560	12,000		
	1	1	Official Referee (1,000)	12,000			12,000			
	1	1	Crown Prosecutor (500)	6,000		6,000	6,000		5,984	
	1	1	Law Reporter (450)	5,400		18,000	5,400		13,200	
	1	1	Assistant Reporter (250)	3,000			2,400			
	3	2	Junior Reporters (300)	4,800			5,400			
			Remuneration of the Secretary to the Rule Committee	1,200	1,200		1,200	1,300		
				91,296			88,925			
		For rounding	96			25				
		Carried over		91,200	89,200	88,900	87,886			

DETAILED ACCOUNT No. 19Aa.—LAW AND JUSTICE—COURTS OF LAW.—High Court—cont.											
	Numbers			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs. 91,200	Rs.	Rs. 89,200	Rs.	Rs. 88,900	Rs.	Rs. 87,63
Establishment—			REGISTRAR—cont.								
			Brought forward								
			Administrative Department.								
	1	1	Sub-Assistant Registrar (300)	3,600				3,600			
	1	1	Head Clerk—Statistics (100)	1,200				1,200			
	1	1	Head Clerk—Correspondence (100)	1,200				1,200			
	4	4	Clerks 4 (60)	2,880				2,880			
	14	14	Clerks 1 (55), 3 (50), 3 (40), 2 (35) 4 (30), 1 (25)	6,480				6,480			
				15,360				15,360			
			Judicial Department.								
			Appellate Side.								
	1	1	Sub-Assistant Registrar (300)	3,600				3,600			
	1	1	Appeal Examiner (150)	1,800				1,800			
	1	1	Indexer (100)	1,200				1,200			
	2	2	Assistant Appeal Examiners (100), (80)	2,160				2,160			
	38	39	Clerks, 2 (80), 1 (70), 2 (60), 4 (50), 2 (45), 2 (40), 12 (35), 13 (30), 1 (25)	18,680				18,240			
				27,420				27,000			
			Translator's Department.								
	1	1	Manager (215)	2,700				2,700			
	57	61	Translators 3 (100), 4 (90), 6 (50), 9 (70), 13 (60), Record- keeper 1 (60), Clerks 1 (55), 1 (50), 2 (45), 5 (40), 5 (35), 10 (30), 1 (25)	42,080				40,620			
				44,760				43,320			
			Bench Clerks' Department								
	1	1	Manager (225)	2,700				2,700			
	13	16	Bench Clerks 2 (200), 2 (150), 4 (125), 8 (100)	34,000				20,400			
	7	11	Shorthand Writers 3 (90—6—120), 2 (55), 4 (40), 9 (35), 3 (30), 1 (25), 6 (20)	11,700				12,600			
				41,400				35,700			
			Typists.								
	19	20	Clerks (20—1—50)	7,480				7,044			
			Account Department.								
			Accountant-General's Establish- ment—								
	1	1	Clerk (50)	600				600			
	1	1	Accountant (150—5—175)	1,800				2,040			
	5	5	Clerks 3 (45), 1 (40), 1 (35), 1 (30)	2,840				2,510			
				4,740				4,980			
			Original Side.								
	1	1	Chief Interpreter (250—15—400)	3,540				3,360			
	5	5	Interpreters (200—10—250), (200), (175), 2 (120)	10,380				10,380			
	1	1	Manager, Original Side (150)	1,800				1,800			
	4	4	Shorthand Writers 2 (90—6—120), 2 (70—4—90)	4,992				4,824			
	1	1	Recordkeeper (80)	960				960			
	3	3	Translators 1 (80), 1 (70), 1 (60)	2,520				2,520			
	27	27	Clerks 1 (80), 1 (70), 2 (60), 2 (50), 2 (45), 3 (40), 4 (35), 5 (30), 5 (25), 2 (20)	12,420				12,420			
				36,312				36,264			
			Chief Clerk (Insolvency).								
	7	7	Head Clerk 1 (120), Clerks 1 (50), 1 (40), 1 (35), 1 (30), 1 (25), 1 (20)	3,840				3,840			
			Carried over	1,31,620	91,200		89,200	1,73,508	88,900		87,63

DETAILED ACCOUNT NO. 19Aa.—LAW AND JUSTICE—COURTS OF LAW.—High Court—cont.

	Numbers.			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1915-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—cont.			REGISTRAR—cont.								
			Brought forward	1,81,620	91,200		89,200	1,78,508	88,900		87,836
			Establishment of the Official Referee.								
	...	1	French Clerk (50)	600							
	4	4	Clerks 1 (40), 1 (25), 2 (20—1—35).	1,404				1,380			
			Crown Officers.	2,004							
	1	1	Clerk (20—1—50)	480				468			
			Reporter.								
	2	2	Clerks (35—3—50), (25—2—35)	924				900			
			Copyist Establishment.								
	1	1	Superintendent (35)	420				420			
	2	3	Examiners (40)	720				480			
	2	3	Reader (15)	540				360			
	6	9	Copyists (12)	1,296				864			
				2,976				2,124			
			Printing and Publication Charges.								
			Translators	39,500				39,500			
			Clerks	13,000				13,000			
			Proof Examiners and Readers	8,500				8,500			
			Copyists	8,500				6,500			
			Pensionary Contribution Allowance.	7,200				7,200			
			Commission to the Superintendent, Government Press	2,000				2,000			
			Servants.	76,700				76,700			
	140	165	Court Keeper and Crier 1 (75), 1 (54), Overseer 1 (45—5—75), Gollah 1 (20), Book-binder 1 (15), Attendants 1 (20), 9 (15), 7 (12), 7 (10), Muckis 2 (12), 4 (10), Jamadar 1 (20), Duffadars 6 (12), Chobdars 6 (10), 16 (9), Pawns 16 (10), 26 (9), 59 (8)	31,294				18,702			
			Official Referee.								
	2	3	Attendants 2 (10) and Peon (9)	343				240			
			Crown Officers.								
	1	1	Servant (10)	120				120			
			Reporters.								
	3	3	Peons 2 (9), 1 (8)	312				312			
			Copyist Establishment.								
	1	2	Servant (10)	240				120			
			Temporary Establishment— 1 Clerk on (30) for months, 1 on (31) for 5 months, 1 on (31) and 3 Clerks on (2) for 4 months, 2 Clerks on (15), 2 Attendants on (10), and 1 Peon on (7) for 2 months.	916				916			
	1	1	Secretary to the Rule Committee— Clerk (20—1—50)	408				396			
	1	1	Servant (8)	96				96			
	25	...	Servants 1 (12), 4 (10), 4 (9), 16 (8)	...				2,592			
	13	...	Clerks 3 (100), 2 (35), 3 (30), 1 (20), 1 (20—1—35), 1 (90—3—120)	...				* 8,208			
		...	Establishment on account of the continuance of the 11th and 12th temporary Judges	9,500				9,500			
			Personal Allowance	200				200			
				2,98,138				2,98,462			
			Deduct—Probable Savings	350				326			
Allowance—				2,97,788			2,58,040	2,96,156		2,71,847	
			Travelling Allowance	872		950		...		502	
			Grain Compensation Allowance	5,488		4,588		5,188		5,230	
			House-rent and Other Allowances								
			Local Allowance	2,580		2,392		2,580		2,321	
			War Allowance	2,444		6,420					
			Local Allowance for high prices	...		3,800					
			Short-hand Allowance to the Bench Clerk under Official Referee (10)	120							
			Short-hand allowance to the type-writing clerk of the Office of the Crown Prosecutor (10)	120							
			Total, allowance		18,624		17,950	7,768		8,058	
			Carried over		4,07,612		3,60,190	3,92,824		3,67,756	

* No provision is made for the retention of the establishment sanctioned, for the eleventh and twelfth Judges and Government has been addressed to sanction the clerical and menial establishments appointed for the ninth and tenth Judges permanently in High Court's letter No. 2900, dated the 6th September 1917.

DETAILED ACCOUNT No. 19As.—LAW AND JUSTICE—COURTS OF LAW.—High Court—cont.											
	Numbers.			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918	
	1918-1919	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services—			REGISTRAR—cont.								
			Brought forward Sheriff.		4,07,612		3,60,190		3,92,824		3,67,7
			Contribution to Sheriff and his Establishments		6,000		6,000		6,000		6,0
			Supplies and services.								
			Non-Contract Group—								
			High Court Apprentices Examination Charges	2,500		2,300		2,000		2,394	
			Registration Charges	1,500		1,300		1,500		1,503	
			Section-writing	100		100				90	
			Cost of Stationery								
			Remuneration for Additional Copyists' Work	4,600		3,820		4,600		4,081	
Contingencies—			Total supplies and services		8,700		7,520		8,110		8,0
			Contingencies								
			Contract Group—								
			Purchase of judgments from the High Court								
			Purchase and Repair of Furniture								
			Hot and Cold Weather Charges								
			Cleaning Charges	14,184		13,790		14,184			
			Service Postage and Telegram Charges								
			Shorthand Charges								
			Office Expenses								
			Toni charges								
			Add—Provision on account of Savings of previous year.		14,184		13,790	93	14,277		13,50
			Non Contract Group—								
			Electric Lights and Fans	6,500				6,500		6,038	
			Purchase of Books	2,000				2,000		1,877	
			Rents, Rates and Taxes	14,800				14,800		14,620	
			Telephone Charges	680				680		591	
			Miscellaneous	800				600		784	
			Freight on Europe Stores								
			Pay of Menials	825				625		1,077	
			Other Contingencies	1,200				500			
			Total contingencies		26,805		22,000		25,705		24,98
					10,789		35,790		59,982		38,49
			Printing and Translation charges.								
			Printing charges	1,50,070				1,74,300			
			Purchase of stationery, etc.	4,628				5,000			
			Refunds	3,500				3,500			
			Total, Printing and Translation charges.		1,58,128		1,36,200		1,83,300		1,14,137
			TOTAL REGISTRAR		6,21,229		5,85,700		6,30,216		5,34,43
	DETAILED ACCOUNT No. 19Ab.—LAW AND JUSTICE—COURTS OF LAW.—Law Officers.										
LAW OFFICERS.											
Salaries—	1	1	Advocate-General (1,800)	21,600		21,600		21,600		21,600	
	1	1	Solicitor to Government (1,100)	13,200		13,200		13,200		13,200	
	1	1	Government Pleader (350)	4,200				4,200		...	
	1	1	Public Prosecutor (350)	4,200		8,400		4,200		8,400	
Establishment—	1	1	Manager and Confidential Clerk (100—5—125)	1,880	43,200		43,200		43,200		43,200
	1	1	Manager (100—5—125)	1,880				1,320			
	2	2	Clerks 1 (20—1—40), 1 (20—2—30)	768				1,320			
	7	7	Servants 1 (14), 2 (12), 4 (10)	936				720		5,281	
	2	2	Typists (20—1—35)	780				986			
			Clerk (20—1—40)	252				780			
Allowances—			House-rent and other Allowances—					240			
			Local Allowance to Shorthand writer	240	5,496	300	5,700	240	5,816	451	5,281
			War Allowances	348		240		...		...
			Travelling Allowance	4,200		3,000		4,080		4,181	
			Local allowance for high prices . . . . .	...		80		...		...
			Retaining Fee of Muzaffar Government Pleaders 12 (50), 10 (30), 1 (85), 1 (30), 1 (15)	11,640		11,800		11,640		11,547	
					16,426		15,420		15,940		16,179
			Carried over		65,122		64,320		64,456		64,660

DETAILED ACCOUNT No. 19Ab.—LAW AND JUSTICE—COURTS OF LAW.—Law Officers—cont.

		Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
LAW OFFICERS—cont		R.	Rs.	Rs.	Rs.
	Brought forward		65,122	61,320	61,456
Supplies and Service—	Non-Contract Group—				
	Fees in Escheat Cases	800	500	500	500
	Fees to Pleaders in Civil Cases	70,000	46,070	70,000	58,863
	Fees to Pleaders in Criminal Cases	1,40,000	1,56,000	1,40,000	1,34,071
	Fees to Pleaders in Pauper Suits	1,000	500	1,000	809
	Stamps in Civil and Criminal Cases	2,200	2,000	2,800	2,101
	Translation Charges	100	...	100	..
	Charges for Copies of Judgments	300	250	300	256
	Shorthand Reporting Charges	100	...	100	..
	Other items	200	...	200	..
Contingencies—	Contract Group—		2,14,700	2,05,280	2,15,300
	Purchase and Repair of Furniture	886			
	Hot and Cold Weather Charges				
	Service Postage and Telegram Charges				
	Cleaning Charges				1,192
	Office Expenses				
	Tour Charges				
	Add provision on account of savings of previous year	...	...	8	
	Non-Contract Group—		886	1,000	894
	Electric Lights and Fans	495		495	...
Miscellaneous	650		650	439	
		1,145	400	1,145	
		2,81,853		2,81,795	
		53		795	
	For rounding				
	TOTAL		2,81,800	2,71,000	2,81,000
					2,62,391

DETAILED ACCOUNT No. 19Ac.—LAW AND JUSTICE—COURTS OF LAW.—Administrator-General.

	Numbers								
	1918-1919.	1919-1920.							
Salaries—	1	1	Administrator-General (1,400—50/2—1,800)		18,800		11,000	18,000	15,440
Establishment—	1	1	Manager (150—5—200)	2,040			1,980		
	1	1	Head Clerk (75)	900			900		
	1	1	Accountant (50)	600			600		
	6	6	Clerks (40), (35), 2 (25), 2 (20)	1,980			1,980		
	1	1	Surveyor (50—5/2—75)	720			720		
	1	1	Shroff (35)	420			420		
	1	1	Shorthand Clerk (30)	360			360		
	4	4	Servants (12), 3 (10)	504			504		
			Personal Allowance 2 (3)	72			72		
			House-rent and other allowance—		7,596		7,500	7,536	7,178
Allowance—			War Allowance	378		240		...	
			Conveyance Allowance (15)	180		170		122	
			Travelling Allowance	100		30		...	
			Grain Compensation Allowance	...		80		...	
Contingencies—			Local Allowance for high prices	...		...		...
			Contract Group—		658		520	290	122
			Purchase and Repair of Furniture						
			Cleaning Charges						
			Postage and Telegraph Charges	280		260	280	263	
			Office Expenses						
			Hot and Cold Weather Charges						
			Add provision on account of savings of previous year	...			33	...	
			Non-Contract Group—		280			318	263
			Miscellaneous	433		220		433	221
				27,587				26,572	231
				597				572	
			For rounding						
			TOTAL		27,000		19,500	26,000	23,224

DETAILED ACCOUNT No. 19Ad.—LAW AND JUSTICE—COURTS OF LAW.—Presidency Magistrates' Courts

			PRESIDENCY MAGISTRATES' COURTS.						
Salaries—	1	1	Chief Presidency Magistrate (1,500—100—1,800)	18,000			14,400		...
	3	3	Presidency Magistrate 3 (500) transferred from "S. Land Revenue—Charges of District Administration" (p. 29)	18,000		34,175	16,800	34,059	755
	1	...	Exchange Compensation Allowance.	...		125	410		
			Carried over		36,000		34,800	31,610	34,814

* The sanctioned scale is Rs. 60 only, but the present incumbent is allowed to draw Rs. 75.

DETAILED ACCOUNT No. 19Ad.—LAW AND JUSTICE—COURTS OF LAW.—Presy. Magistrates' Courts—cont.

	Numbers		PRESIDENCY MAGISTRATES' COURTS—cont.	Budget Estimate, 1918-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1917-1918	1918-1919		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—			Brought forward		53,000		34,300		31,610		34,814
			Egmore								
	2	2	Interpreters (100), (70)	2,040				2,040			
	3	3	Clerks (120), (60), (50)	2,760				2,760			
	6	6	Clerks 2 (40), 1 (35), 1 (30), 2 (25)	2,340				2,340			
	2	2	Servants 2 (12)	288				288			
	4	4	Cashiers 2 (40), Bench Clerks 2 (30)	1,680				1,680			
				9,108				9,108			
			Georgetown.								
	2	2	Interpreters (80), (70)	1,800				1,800			
	3	3	Clerks (100), (55), (50)	2,460				2,460			
	9	9	Clerks 2 (45), 4 (35), 2 (20-1-35), 1 (20)	3,828				3,804			
	6	6	Servants (14), (13), 2 (12), (10), (9)	840				840			
	4	4	Cashiers 2 (40); Bench Clerks 2 (30)	1,680				1,680			
				10,608				10,534			
Allowances—			Copyists' Establishments.		19,716		20,400		19,692		20,808
	4	4	Examiner and Copyists 1 (20), 3 (15)	780				780		776	
					780		780		780		776
			Travelling Allowance	130		100		130		451	
			House-rent and other Allowances—								
			Local Allowance	3,600		3,600		3,600		3,885	
			War Allowance	1,044		750		..		...
			Local allowance for high prices	...		250					
Supplies and Services—			Contract Group—		4,774		4,700		3,730		3,886
			Charges for Copies of Judgments								
			Conveyance of Property in Criminal Cases								
			Non-Contract Group—								
			Batta to Prosecutors and Witnesses	7,000		5,000		6,000		7,138	
			Remuneration for Additional Copyists' Work	300		700		600		551	
			Other items	41		..		41		...	
					7,811		5,700		6,641		7,689
Contingencies—			Contract Group—								
			Purchase and Repair of Furniture								
			Hot and Cold Weather Charges								
			Service Postage and Telegram Charges								
			Cleaning Charges	1,784		1,784		1,781			
			Office Expenses								
			Add—Provision on account of Savings of previous year		1,784		1,784	236	2,019		1,755
			Non-Contract Group—								
			Electric Lights and Fans	800		600		900		608	
			Rents, Rates and Taxes	3,904		5,782		3,862		3,015	
			Telephone Charges	470		450		450		460	
			Other Contingencies	661		724		661		701	
					5,835		7,536		5,873		4,784
					76,530				70,345		
			For rounding		30				55		
			TOTAL		76,500		75,200		70,400		74,457

DETAILED ACCOUNT No. 19Ae.—LAW AND JUSTICE—COURTS OF LAW.—Civil and Sessions Courts.

SUMMARY.							
CITY CIVIL COURT							
MUFASSAL CIVIL AND SESSIONS COURTS—			33,900		33,800		33,200
DISTRICT AND SESSIONS JUDGES		8,27,800		8,21,400		8,62,420	8,51,218
SUBORDINATE JUDGES		4,16,208		4,02,100		3,96,264	4,02,082
MUNSHI		9,31,167		9,24,000		9,30,010	9,28,356
GOVERNMENT AGENTS' ESTABLISHMENT AT GANJAM, VIZAGAPATAM AND GODAVARI		14,928		12,270		13,728	12,260
ALLOWANCES		1,73,932		1,71,880		85,378	94,406
SUPPLIES AND SERVICES		81,110		83,400		79,000	79,874
CONTINGENCIES		1,88,882		1,41,800		2,31,675	1,43,927
PROCESS-SERVING ESTABLISHMENT		15,63,148		14,47,100		12,71,000	11,85,991
COPYISTS' ESTABLISHMENT		3,14,730		2,90,800		3,02,000	2,77,318
LACCADIVE ISLANDS ESTABLISHMENT		2,818		...		2,818	...
Lump provision on account of permanent increase in the number of Civil Courts and consequent regrading of Sub-Judges and District Munsifs		82,000		...		...	...
Lump provision on account of revision of pay of clerical establishments of Mufassal Courts		78,000		...		...	...
For rounding			42,68,673		42,94,700		41,75,798
TOTAL			47,02,100		43,22,500		42,08,900
							89,75,422
							40,07,923

DETAILED ACCOUNT No. 19Aa.—LAW AND JUSTICE—COURTS OF LAW.—Civil and Sessions Courts—cont.												
	Numbers.		DETAILS.	Budget Estimate, 1911-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.		
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CITY CIVIL COURT.												
Salaries—	1	1	Judge (1,200)		14,400		14,400		14,400		14,400	
Establishment—	3	3	Sarishtadar and Translators (150), (70), (50)	3,240				3,240		8,940		
	3	3	Clerks (100), (80), (50)	2,520				2,520				
	8	8	Clerks 1 (40), 1 (30), 5 (20), 1 (15)	2,220				2,220				
	1	1	Typist (20—1—35)	372				372				
	6	6	Nazirs and Bailiffs 2 (80), 1 (20), 1 (17½), 2 (15)	2,250				2,250		2,546		
	10	10	Servants 1 (12), 3 (10), 6 (8)	1,080				1,080				
	3	3	Examiner 1 (20), Copyist 2 (10)	480				480		490		
			Temporary Establishment		12,162		12,200		12,162		11,978	
Allowances—			House rent and other Allowance—									
			War Allowance	828		500		...				
			Travelling Allowance	100		100		100		42		
			Grain Compensation Allowances	600		500		600		598		
Supplies and Services—			Local allowance for high prices	...		300						
					1,528		1,400		700		640	
Contingencies—			Remuneration for Additional Copyists' Work (Non-Contract)		500		200		500		186	
			Contract Group—									
			Purchase and Repair of Furniture	...		...		...		15	
			Hot and Cold Weather Charges	...		...		...
			Service Postage and Telegram Charges	40		40		40				
			Cleaning Charges	...		...		...
			Office Expenses	...		...		...		352	
			Other Contract Contingencies	370		360		370				
			Add—Provision on account of savings of previous year					49				
			Non-Contract Group—		410		400		459		367	
			Rents, Rates and Taxes	4,866				4,866		4,865		
			Other Contingencies	80				80		67		
				4,946		5,200		4,946		4,932		
		For rounding		46				33				
TOTAL, CITY CIVIL COURT					33,900		33,800		33,200		32,501	
MUFASSAL CIVIL AND SESSIONS COURTS.												
DISTRICT AND SESSIONS JUDGES.												
Salaries—	2	2	1st Grade (3,000) ⁴	69,120				69,120		5,95,625		
	7	7	2nd Grade (2,500) ⁴	2,01,600				2,01,600				
	5	5	3rd Grade (2,250) ⁴	1,29,600		6,00,000		1,29,600				
	4	4	4th Grade (2,000) ⁴	92,160				92,160				
	2	2	Madras Provincial Service (1,500)	36,000				36,000		18,432		
	2	2	Madras Provincial Service (1,200)	28,800				28,800				
	2	2	Civilians under legal training	28,800		2,000		28,800				
	14	14	Official Receivers on Rs. 50 per mensem for fourteen Courts	8,400		7,200		8,400			6,200	
	18	...	Exchange Compensation Allowance	...		4,000		12,430		24,711		
			Additional Sessions Judge, Bellary for 6 months	11,520								
			Lump provision for the creation of a District and Sessions Court at Anantapur	20,000				40,000				
			Lump provision for Additional Sessions Judge for the Salem Sessions Division	3,000								
		Additional Sessions Judge, Cuddapah (for 6 months)	11,520									
			6,40,520				6,44,960					
		Deduct—Probable Savings	18,520				6,050					
					6,22,000		6,13,200		6,58,910		6,44,968	
Establishment—	22	22	Sarishtadars (150)	39,600				39,600		1,96,211		
	66	66	Clerks 22 (100), 22 (75), 5 (60), 17 (50)	60,000				60,000				
	236	236	Clerks 24 (40), 6 (35), 25 (30), 47 (25), 138 (30)	69,060		1,96,000		69,300				
	22	22	Clerks (20—1—50)	8,784				8,664				
	1	1	Typist (20—1—35)	240								
	165	165	Servants 75 (10), 44 (8), 46 (7)	17,088				17,088				
			Official Receivers' Establishment									
			14 (20), 14 (7)	4,536		4,500		4,212		4,263		
			Temporary Establishment	7,517		7,700		5,287		5,773		
			Establishment for the Additional Sessions Judge, Cuddapah (for 6 months)	684								
			Do. Bellary (for 6 months)	684								
				2,08,198				2,04,151				
		Deduct—Probable Savings	2,393				641					
				2,05,800		2,08,200		2,03,510		2,06,245		
TOTAL, DISTRICT AND SESSIONS JUDGES.					8,27,890		8,21,400		8,62,420		8,51,212	

DETAILED ACCOUNT No. 1246.—LAW AND JUSTICE—COURTS OF LAW.—Civil and Sessions Courts—cont

	Numbers.			Budget Estimate, 1918-1920		Revised Estimate, 1918-1919.		Budget Estimate, 1914-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	R.	Rs.	Rs.	Rs.	Rs.	Rs.
MUFASSAL CIVIL AND SESSIONS COURTS—cont											
SUBORDINATE JUDGES.											
Salaries—	4	4	Sub-Judges, 1st Grade (800)	38,400				33,400			
	5	5	Sub-Judges, 2nd Grade (650)	39,000				39,000			
	9	9	Sub-Judges, 3rd Grade (500)	54,000	1,31,400		2,52,000	51,000	1,31,400		2,52,
Establishment—	18	18	Sarishtadars (100)	21,600				21,600			
	20	20	Clerks 17 (60), 3 (50)	14,040				14,040			
	134	134	Do. 1 (40), 17 (35), 1 (30), 19 (25), 96 (20)	36,720		87,100		36,720		85,642	
	18	18	Clerks (20—1—35)	5,798				5,592			
	1	1	Translator	600				600			
	73	73	Servants 1 (17), 3 (9), 34 (8), 35 (7)	6,648				6,648			
			Temporary Establishments	240				240			
	1	1	Clerk (20—1—30)	300				348			
			Temporary Sub-Court at Vizagapatam	10,116				10,116			
			Temporary Sub-Court at Guntur	9,072				9,072			
			Temporary Sub-Court, Ramnad	8,820				8,820			
			Temporary Sub-Court, Masulipatam	9,072				9,072			
			Temporary Sub-Court, Ganjam	8,820				8,820			
			Temporary Sub-Court, Ellore	9,000				9,000			
			Temporary Sub-Court, Cocanada	6,780				8,760			
			Temporary Sub-Court, Calicut	10,500				8,820			
			Temporary Sub-Court, Sivaganga	10,752				10,752		62,970	
			Temporary Sub-Court, Nellore	8,880		63,000		8,820			
			Temporary Sub-Court (Tellicherry), N. Malabar	8,760				8,760			
			Temporary Sub-Court, Tanjore	8,760				8,760			
			Do Rajahmundry	8,820				8,820			
			Temporary Sub-Court, Tinnevely, for 4 months	2,920							
			Additional Temporary Sub-Court—Guntur	8,760				8,760			
			Tanjore	8,760				8,760			
			Rajahmundry	8,760				8,760			
			Temporary Sub-Court, South Arcot	10,760				10,760			
			Do. Madura	9,060				9,060			
			Do Chingleput	8,760				8,760			
			Do Vellore	8,760				8,760			
			Additional Sub-Court, Tellicherry	8,760				...			
			Third Temporary Sub-Court, Guntur	8,760				...			
			Third Temporary Sub-Court, Tanjore (Mayavaram), for 10 months	7,300				...			
			Temporary Sub-Court, Salem, for 11 months	8,030				...			
					1,05,160				2,68,100		
					4,36,866		1,50,100		3,99,500		1,48,61
			Deduct—Probable Savings	20,658				2,286			
			TOTAL, SUBORDINATE JUDGES	4,16,208			4,02,100		3,98,264		4,02,06
MUNISIPS.											
Salaries—	33	33	Munsifs, 1st Grade (400)	1,58,400				1,58,400			
	33	33	Munsifs, 2nd Grade (300)	1,18,800				1,18,800			
	33	33	Munsifs, 3rd Grade (250)	99,000				99,000			
	31	31	Munsifs, 4th Grade (200)	74,400				74,400			
			District Munsif of Khajji of Ellore (52½)	680				680			
			Temporary Additional District Munsif's Court—								
			Tirupur (Coimbatore)	4,644				4,644			
			Kovvur	4,404		5,15,000		4,404		5,17,005	
			Godavari (Cocanada)	4,404							
			Temporary District Munsif's Court, Nellore District	4,644				4,644			
			Do. do. Srivilliputtur	4,404				4,404			
			Temporary Establishment of Additional Munsif's Court—								
			Chingleput	4,644				4,644			
			Guntur	4,644				4,644			
			Godavari (Rajahmundry)	4,644				4,644			
			Ganjam (Berhampur)	4,704				4,704			
			Temporary Establishment of District Munsif's Court—		4,92,586			4,88,162			
			Kulittalai	4,584				4,584			
			Bezwa (Gannavaram)	4,884				4,884			
			Rameswandrappur	4,704				4,704			
			Sivaganga	5,064				4,404			
			South Arcot	...				4,644			
			Tinnevely	4,104				4,404			
			Madura	4,404				4,404			
			Periyakulam (Madura)	4,404				4,404			
			Tellicherry	4,644				4,644			
			Amalapuram	4,644				4,644			
			Tiruvallur	4,644				4,644			
			Carried over	46,680	4,92,586		5,15,000	50,664	4,88,162		5,17,005

(a) Ceased with effect from 5th June 1919.

DETAILED ACCOUNT No. 19Ae.—LAW AND JUSTICE—COURTS OF LAW.—Civil and Sessions Courts—cont.

	Numbers.		MUFACSAI CIVIL AND SESSIONS COURTS—cont.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries—cont.</i>			MUNSHIPS—cont Brought forward	46,680	4,92,566		5,15,000	50,664	4,88,162		5,17,005
			Temporary Establishment of Additional Munsif's Court—								
			Kistna (Narasapur and Guduvada)	8,808				8,808			
			Guntur (Bapatla)	4,644				4,644			
			Erode	4,644				4,644			
			Tenali	4,644				4,644			
			Badagara	4,644				4,644			
			Dindigul	4,404				4,404			
			Tirur	4,644				4,644			
			Palghat for 4 months	1,548				...			
			Udumalpet	2,936				...			
			Bezawada	2,936				2,936			
<i>Establishment—</i>	1,048	1,048	Clerks 69 (50), 61 (40), 1 (35), 70 (80), 105 (25), 742 (20)	3,05,880	87,796		65,000	3,05,880	90,232		69,233
	392	392	Servants 181 (8), 261 (7)	34,500				34,500			
			Temporary Establishment—								
			Clerks and Servants	6,370				3,038			
	3	2	Clerks 2 (20—1—25)	492				720			
		2	Clerks on Rs. 20 for 10 months for Kulittali District Munsif's Court.	400				..			
			Lump provision for Shorthand writers in Sub-Courts and District Munsifs' Courts	12,000				12,000			
					3,59,242		3,44,000		8,56,138		3,42,118
			VILLAGE MUNSHIPS' COURTS. ESTABLISHMENT.								
	3	3	Village Munsifs (10), (8), (7)	300				300			
			Temporary Establishment 1 (5)	60				60			
					360				360		
					9,40,864				9,34,892		
			<i>Deduct—Probable Savings</i>		9,197				4,882		
			TOTAL, MUNSHIPS		9,31,167		9,24,000		9,30,010		9,28,356
			GOVERNMENT AGENTS' ESTT., GANJAM, VIZAGAPATAM AND GODAVARI.								
<i>Establishment—</i>	23	23	Clerks 1 (100), 2 (80), 1 (60), 1 (40), 1 (35), 5 (30), 2 (28), 3 (25), 4 (20), 1 (15), 2 (10)	9,492				9,492			
			Duty Allowance to Shorthand Clerk 1 (10)	120				120			
	32	32	Servants 2 (10½), 2 (10), 7 (9), 4 (8), 10 (7), 6 (6), 1 (5)	2,964				2,964			
	1	1	Typist (20—1—25)	300				300			
			Process Service Establishment 1 (12), 7 (9), 3 (7), 1 (6), with Local Allowance 1 (3), 7 (1)	1,260				1,260			
			Temporary	1,128				640			
					15,264		12,270				12,360
			<i>Deduct—Probable Savings</i>		338			14,776			
			TOTAL, GOVT. AGENTS, ETC., ALLOWANCES.		14,928		12,270		13,728		12,260
<i>Allowances—</i>			Travelling Allowance	18,000				17,000			17,837
			Grain Compensation Allowance	56,000				53,000			55,648
			House-rent and other Allowances	...				...
			Local allowance for high prices	...				...
			DISTRICT AND SESSIONS JUDGES.								
			Local Allowance to Shorthand Writers	10,200				10,080			
			Subordinate Judges—								
			Ootacamund Sub-Court Local Allowance 1 (25), 2 (15), 4 (10), 1 (5)	1,200				1,200			
			House-rent Allowance to the Establishment of the Court of Subordinate Judge, Cochin	36				36			
			Munsifs—								
			District Munsifs of Anjengo and Tangasseri Allowance (30)	720		20,000		720		20,931	
			Do. Vayittiri, South Malabar, Wynad Allowance (50).	600				600			
			Do. Kollegal Allowance (100)	1,200				1,200			
			Wynad and Gudalur Allowance 1 (20), 1 (15), 1 (12½), 6 (10), 2 (4), 2 (3½)	1,470				1,470			
			Government Agents Establishment—								
			Local Allowance 1 (5), 1 (1)	72				72			
			War Allowance	84,484		58,930		...			
			TOTAL, ALLOWANCES		1,78,932		1,71,830		86,378		94,406

DETAILED ACCOUNT No. 19Ae.—LAW AND JUSTICE—COURTS OF LAW.—Civil and Sessions Courts—con

	Numbers.			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services—			MUFASSAL CIVIL AND SESSIONS COURTS—cont.								
			SUPPLIES AND SERVICES.								
			Non-Contract Group—								
			Diet and Road-money to Prosecutors and Witnesses . . .	52,000		58,000		50,000		50,892	
			Purchase of Elephants . . .	5,000		3,000		3,000		9,574	
			Feed and Keep of Elephants . . .	200		200		90		200	
			Fees to Interpreters . . .	300		1,000		300		276	
			Translation Charges . . .	10		...		10		1	
			Food for Stolen Cattle . . .	1,000		500		1,000		524	
			Copies of Depositions given to other Departments . . .	2,000		1,300		2,000		1,259	
Contingencies—			Registration Charges . . .	600		100		600		84	
			Diet to Undertrial Prisoners . . .	20,000		19,800		17,000		17,571	
			Allowance to Jurors and Assessors . . .	...		...		...		...
			Conveyance of Property in Criminal Cases . . .	...		...		...		...
			TOTAL, SUPPLIES AND SERVICES.		81,110		83,400		79,000		79,1
			CONTINGENCIES.								
			Contract Group—								
			Service Postage and Telegram Charges . . .	38,820		33,000		38,820		34,377	
			Other Contract Contingencies . . .	68,630		61,000		68,630		60,244	
			Add—Provision on account of savings of previous year . . .	...		...		44,189		...	
Establishment—			Lump provision for contract contingent expenditure of temporary sub-courts and district munsif's courts . . .	23,548		...		22,500		...	
			Non-Contract Group—		1,30,996	...	94,000	1,74,139		94,1	
			Cost of indented European Stores . . .	...		...		200		...	
			Purchase of Books . . .	10,000		5,000		10,000		6,864	
			Rents, Rates and Taxes . . .	45,000		41,500		45,000		41,404	
			Miscellaneous . . .	1,000		500		1,000		278	
			Official Receivers' Contingencies . . .	336		350		336		338	
			Other Contingencies . . .	1,000		450		1,000		424	
			TOTAL, CONTINGENCIES . . .		1,84,832		1,41,800	2,31,675		1,43,1	
			PROCESS-SERVING ESTABLISHMENT								
			District and Sessions Courts—								
	18	18	Nazirs 9 (100), 2 (90), 5 (80), 2 (70) . . .	19,440				12,960			
	1	1	Deputy Nazir (40) . . .	480				420			
	11	11	Assistant Nazirs 11 (25) . . .	3,300				3,300			
	487	477	Amins 52 (25), 119 (20), 306 (15) . . .	99,240				76,356			
	1,545	1,564	Peons 328 (10), 628 (9), 608 (8) . . .	1,76,616				1,37,472		2,41,006	
			Temporary Establishment . . .	30,750				23,186		29,406	
			Personal Allowance 4 (10) . . .	480				240			
			Subordinate Judges' Courts—		3,30,306		3,20,000	2,53,914		2,70,1	
	8	8	Nazirs 2 (90), 6 (80) . . .	7,920				5,040			
	3	3	Assistant Nazirs 3 (25) . . .	900				900			
	174	187	Amins 13 (25), 47 (20), 127 (15) . . .	38,040				27,684		86,279	
	603	640	Peons 137 (10), 242 (9), 261 (8) . . .	72,316				53,916			
			Temporary Establishment . . .	6,488				5,286			
			Personal Allowance . . .	540				72			
			District Munsiffs' Courts—		1,26,104		1,15,000	92,898		86,1	
	97	97	Deputy Nazirs 20 (50), 28 (45), 54 (40) . . .	50,340				31,320			
	1,064	1,073	Amins 67 (25), 268 (20), 738 (15) . . .	2,17,260				1,67,748			
	4,029	4,076	Peons 767 (10), 1,583 (9), 1,726 (8) . . .	4,68,910				3,56,964			
			Temporary Establishment . . .	41,028				18,456			
			Personal Allowance . . .	462				60			
			Revenue Courts—		7,68,000		7,50,000	5,74,548		5,68,6	
	184	189	Amins 59 (15), Peons 130 (9) . . .	24,660				24,120			
			Temporary . . .	28,475				20,402			
			Carried over . . .		48,135		43,100	44,522		43,1	
					12,72,545		12,28,100	9,65,882		9,68,6	

DETAILED ACCOUNT No. 19Ae.—LAW AND JUSTICE—COURTS OF LAW.—Civil and Sessions Courts—cont.

	Numbers.		MUFASSAL CIVIL AND SESSIONS COURTS—cont. PROCESS-SERVING ESTABLISHMENT—cont.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment—cont.</i>			Brought forward		12,72,545		12,28,100		965,882		9,68,662
			Anticipated increase for Additional Process-serving Establishment		30,000				30,000		
			Lump provision for the revision of pay of Process Service Establishments		...		12,28,100		75,000		
					13,02,545				10,70,882		
					8,381				2,400		
			Deduct—Probable Savings		12,94,164				10,68,482		9,68,662
<i>Allowances—</i>			Travelling Allowance	4,000		4,000		3,900		3,799	
			Grain Compensation Allowance	...		10,000		1,20,000		1,25,964	
			House Rent and other Allowances								
			District Munsifs' Courts—								
			Wynad Allowance	...				150		...	
			Local Allowance to Deputy Nazir, Amins and Peons, Ootacamund	...				888		80,085	
			Local Allowance to Process-service Peons	...							
			Wynad Allowance to the Amins and Peons of Vayitiri and Gudalur	...		7,000		74,124		...	
			Allowance to guides in hilly tracts	100				1,382		...	
			House-rent Allowance	24				100		...	
			War Allowance	2,54,904		1,38,000		24		24	
			Local allowance for high prices	...		52,000		...		...
					2,59,028				2,00,518		2,09,872
					9,954		2,11,000		2,000		7,457
<i>Contingencies—</i>			Contingencies (Miscellaneous)								
			TOTAL, PROCESS-SERVING ESTABLISHMENT		15,63,148		14,47,100		12,71,000		11,85,991
			COPYISTS' ESTABLISHMENTS.								
<i>Establishment—</i>	428	431	District and Sessions Courts—								
			Superintendents, Examiners and Copyists 4 (50), 9 (40), 7 (30), 50 (20), 43 (15), 318 (10)	67,140				66,480			
	26	26	Servants 14 (10), 11 (8), 1 (7)	2,820				2,820			
			Personal Allowance, 3 (20), 6 (10), 1 (3), 2 (2)	1,524		70,500		1,116		71,395	
			Temporary Establishment	9,700		9,700		7,800		9,689	
			Subordinate Judges' Courts—		81,184		80,200		78,216		81,084
	78	78	Superintendents, Examiners and Copyists 3 (30), 10 (20), 6 (15), 59 (10)	11,640				11,640			
			Servants 5 (10), 1 (8)	696		12,000		696		11,943	
	6	6	Temporary Establishment for 10 months (Mayavaram Sub-Court) 1 Superintendent (30), 1 typist-copyist (15), 1 copyist (10)	550				120			
			Personal Allowance 1 (10)	120		...		...
	433	434	Munsifs' Courts—		13,008		12,000		12,456		11,943
			Examiners and Copyists 1 (30), 89 (20), 1 (17), 8 (17), 6 (15), 328 (10), 1 (Rs. 10 for 10 months and Rs. 15 for 2 months)	64,132		63,500		63,276		63,310	
	1	...	Temporary Copyist (15)	...				180		...	
	2	2	Servants 1 (10), 1 (8)	216		...		216		...	
			Temporary Establishment for the Sivaganga Additional Munsif's Court	1,260					64,372		
			Anticipated increase for Additional Copyists' Establishment				63,500		20,000		63,310
					65,608				1,75,044		
					1,59,798		1,55,700		224		
			Deduct—Probable Savings		2,552				1,74,820		
<i>Allowances—</i>			Travelling Allowance	200						159	
			Grain Compensation Allowance	6,800		200		200		6,733	
			House Rent and other Allowances			5,670		6,800			
			War Allowance	30,494							
			Local Allowance for high prices	...		17,140					
			District and Sessions Courts—			10,090		...		207	
			Local Allowance to Examiner of Copies 1 (5)	...							
			Munsif's Court—					60			
			Wynad Allowance 1 (5)	...				60			
			Gudalur Allowance 1 (5)	...				60			
<i>Supplies and Services—</i>			Remuneration for Additional Copyists' Work (Non-Contract)		37,494		33,100		7,180		7,092
			TOTAL, COPYISTS' ESTABTS.		1,20,000		1,02,000		1,20,000		1,13,877
					3,14,736		2,90,800		3,02,000		2,77,318
			LACADIVE ISLANDS ESTABLISHMENT.								
<i>Establishment—</i>	5	5	In the Island—								
	5	5	Amins 1 (25), 4 (20)	1,260				1,260			
			Gumastas 1 (15), 4 (7)	516				516			
	10	10	Peons 2 (4), 8 (4)	492				492			
					2,268				2,268		
<i>Contingencies—</i>			Contingencies		50				50		
			TOTAL		2,318				2,318		

DETAILED ACCOUNT No. 19A.—LAW AND JUSTICE—COURTS OF LAW.—Courts of Small Causes—cont.											
	Numbers.			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PRESIDENCY.											
Salaries—	3	3	Judges 1 (2,000), 2 (1,000) . . .	48,000		45,672		48,000		48,277	
	1	1	Registrar (500—35—700) . . .	6,900		6,800		6,600		6,512	
			Exchange Compensation Allowance . . .	...	54,900	108	52,580	..	54,600	342	53,131
Establishment—	5	5	JUDGES' ESTABLISHMENT.								
			Interpreters (120), (100), (80), (75), (70) . . .	5,340				5,340		5,547	
	5	5	Judges Clerks 1 (70), 2 (60), 1 (50), 1 (40) . . .	3,360				3,360			
		1	Court-keeper (60) . . .	720				720			
			REGISTRAR'S ESTABLISHMENT.								
	1	1	Head Clerk (200) . . .	2,400				2,400			
	12	12	Clerks 1 (70), 1 (50), 2 (45), 4 (35), 3 (30), 1 (20—1—35) . . .	5,640				5,640			
			ACCOUNT DEPARTMENT.								
	1	13	Treasurer 1 (100), Head Accountant 1 (80), Accountants 1 (45), 3 (35), 2 (30), 1 (25), 1 (20), Shroffs 1 (25), 1 (17½) . . .	5,994				5,982		28,990	
			Assistant Treasurer (40—1—50) . . .								
			Personal Allowance 1 (3) . . .	36				36			
			PROCESS-SERVING ESTABT.								
	15	15	Nazir 1 (70), Clerks 1 (50), 1 (40), 5 (35), 4 (30), 2 (25), 1 (20) . . .	6,300				6,300			
	19	19	Bailiffs 1 (140), 1 (40), 4 (35), 3 (25), 4 (30), 2 (17½), 6 (15) . . .	6,480				6,480		7,797	
	37	37	Servants 4 (14), 4 (13), 11 (12), 10 (11), 3 (10), 5 (9) . . .	5,100				5,100			
			Personal Allowance 1 (3) . . .	36	41,406		42,050	36	41,394		42,834
	5	5	Examiners and Copyists 1 (70), 1 (16) . . .	780				780			
	2	2	Servants (10) . . .	240				240			
Allowances—			Travelling Allowance . . .	150	1,020	170	1,020	100	1,020	227	1,018
			House-rent and other allowances—								
			War allowance . . .	3,372		2,440		...		...
			Local allowance for high prices . . .			660		...		...
			Duty allowances to the typewriting Clerk (3) . . .	60		...		...		...
Supplies and Services—			Remuneration for Additional Copyists' Work (Non-Contract) . . .		2,582	...	3,270		100	...	227
Contingencies—			Contract Group—		600		540		625		406
			Purchase and Repair of Furniture . . .								
			Hot and Cold Weather Charges . . .								
			Cleaning Charges . . .	2,350		2,350		2,350			
			Service Postage and Telegram Charges . . .								
			Office Expenses . . .								
			Add—Provision on account of savings of previous year . . .					85			
				2,350		2,350		2,435		2,354	
			Non-Contract Group—								
			Rents, Rates and Taxes . . .	6,000	9,150	5,800	8,240	6,000	9,285	5,833	8,187
			Telephone Charges . . .	650		440		650		440	
			Other Contingencies . . .	150		150		150		100	
				6,800		5,990		6,800		5,833	
			Deduct—Probable Savings . . .		1,10,658				1,08,974		
			Total Presidency . . .		863				74		
					1,09,795		1,07,705		1,08,900		1,07,303
Salaries—	2	2	MUFASSAL COURTS OF SMALL CAUSES.								
	2	2	Sub-Judges, third grade (500) . . .	2,400	12,000		11,500	2,400	12,000		11,500
Establishment—	16	16	Sarishtadars (100) . . .			9,900				9,916	
			Clerks 2 (80), 2 (35), 4 (30), 2 (25), 4 (20), 2 (20—1—30) . . .	5,940				5,928			
	8	8	Servants 4 (8), 4 (7) . . .	720				720			
			Copyist Establishment—								
	2	2	Examiner and Reader (20), (15) . . .	420		1,160		420		1,163	
	1	1	Servant (10) . . .	120				120			
			Temporary Clerks 1 (25), 1 (20) for 3 months . . .	135							
			For rounding . . .					9,558			
Allowances—			Travelling Allowance . . .	100	9,735	50	11,060	70	9,500	17	11,079
			Grain Compensation Allowance . . .	500		500		570		584	
			House rent and other allowances—								
			War allowance . . .	670		500					
			Local allowance for high prices . . .	...		300					
Supplies and Services—			Remuneration for additional copyist work (Non-Contract) . . .	1,000	1,270	820	1,350	1,060	640	639	601
Contingencies—			Contract Contingencies . . .	...		1,100		...		1,071	
			Non-Contract Group—								
			Rents Rates and Taxes . . .	990		760				760	
			Other Contingencies . . .	10		10				2	
			Total Mufassal Courts of Small Causes . . .		2,000		2,690	860	1,860		2,472
					25,005		26,600		24,000		25,652
			Total, Presidency and Mufassal Courts of Small Causes . . .		1,34,800		1,34,800		1,30,900		1,32,955

DETAILED ACCOUNT No. 19Ag.—LAW AND JUSTICE—COURTS OF LAW.—Criminal Courts.											
SUMMARY.				Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919		Accounts, 1917-1918.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GENERAL ESTABLISHMENTS				73,954		52,890		78,803		58,085	
SUBDIVISIONAL ESTABLISHMENTS				67,610		55,940		66,780		50,981	
CHARGES OF STATIONARY SUB-MAGISTRATES				4,92,802		4,67,070		4,71,863		4,66,374	
HILL TRACT AGENCY, ETC., ESTABLISHMENTS				1,32,765		1,32,500		1,39,678		1,24,856	
				7,66,134				7,56,924			
for rounding				316				624			
					7,67,000		7,26,400		7,56,300		7,00,246
Add—80 per cent transferred from S-A. Land Revenue—Charges of District Administration (p. 28)					32,15,000		21,76,000		20,82,000		20,61,584
TOTAL					29,82,000		29,02,400		28,38,300		27,61,830

	Numbers.		DETAILS.								
	1918-1919.	1919-1920									
Establishment— Allowances—			GENERAL ESTABLISHMENTS.								
			Temporary Establishment		3,504		3,800		3,098		3,419
			Travelling Allowance	100		100		100		5	
			Grain Compensation Allowance	220		170		220		218	
			House-rent and other allowances— War Allowance	546		360		...		...
			Local Allowance for high prices	..		140		...		...
Supplies and Services—					866		770		820		223
			Non-Contract Group—								
			Diet and Road-money to Prose- cutors and Witnesses	52,000		42,500		53,000		44,698	
			Conveyance of Property in Cri- minal Cases and of Corpses and Wounded Persons including Food for Stolen Cattle and Post-mortem Examination Charges	1,600		1,500		1,600		1,336	
			Reward for Apprehension of Offenders	5,000		400		5,000		966	
			Charges for Copies of Judgments	3,200		1,500		3,200		2,447	
			Fees to Interpreters	20		20		20		16	
			Charges for Deserters	10		10		10		5	
			Chemical Examination Charges	40		20		40		40	
			Purchase of Stamp for Prosecuting Witnesses in Sessions Cases	50		30		50		20	
			Other items	1,900		530		1,900		372	
Contingencies—			Contract Group—		63,820		46,520		64,820		49,900
			Service Postage and Telegram Charges	170				170		152	
			Office Expenses	...				4,990		...	
			Other Contract Contingencies	4,990				...		4,841	
										...	
			Add—Provision on account of savings of previous year	..				4,710			
				5,160				9,870			
			Non-Contract Contingencies	900				500			
					6,060		2,000		10,870		4,498
					74,250						
Establishment—			Deduct—Probable Savings.		296						
			TOTAL GENERAL ESTABTS.		73,954		52,890		78,803		58,085
			SUBDIVISIONAL ESTABTS.								
			Establishment of Bench Magistrates—								
	60	67	Clerks 32 (20), 24 (15), 9 (12), 2 (10)	13,536				12,204		14,784	
	33	34	Servants 2 (10), 12 (9), 1 (8), 14 (7), 4 (6), 1 (5)	3,156				3,096		...	
			Process Establishment 8 (6)	576		16,500		864		576	
			Temporary Establishment	1,450				1,203		...	
			Travelling Allowance and Con- tingencies	1,500		1,500		1,300		1,487	
	4		Duty Allowance of Rs 3 for union clerks and copyist of the Aruppu- kottai Sub-Magistrate's office	144		...		86		...	
			Deduct—Probable Savings	20,362				18,708			
				662				779			
Carried over					19,700		18,000		17,924		16,847

DETAILED ACCOUNT No. 19Ag.—LAW AND JUSTICE—COURTS OF LAW.—Criminal Courts—cont.

	Numbers.		SUBDIVISIONAL ESTABLISHMENTS—cont.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward		19,700		18,000		17,924		16,847
Allowances—			House-rent and other allowances—								
			War Allowance	3,264		1,955		576		522	
			Local Allowance 1 (5), 9 (3), 8 (2).	576		500		400		58	
			Travelling Allowance	400		100		1,000		881	
			Grain Compensation Allowance	1,000		740					
			Local allowance for high prices			1,085					
Supplies and Services—			Non-Contract Group—		5,240		4,390		1,976		1,461
			Diet and Road-money to Prosecutors and Witnesses	28,000		24,800		28,000		23,178	
			Conveyance of Corpses and Wounded Persons, Post-mortem and Chemical Examination Charges	3,000		3,000		3,000		2,690	
			Conveyance of Property in Criminal Cases, Rewards for the Apprehension of Offenders and Food for Stolen Cattle	2,800		2,100		2,800		1,795	
			Charges for Copies of Judgments, etc	3,000		1,400		3,000		2,201	
			Fees to Interpreters	50		80		50		...	
			Remuneration to Copyist and Examiners	50		50		30		41	
Contingencies—			Contract Group—		46,900		30,850		36,880		30,108
			Purchase and Repair of Furniture								
			Tour Charges								
			Hot and Cold Weather Charges								
			Service Postage and Telegram Charges	300		100		200		76	
			Cleaning Charges								
			Office Expenses								
			Other Contract Contingencies	4,570		1,900		4,570		1,917	
			Add—Provision on account of savings of previous year	...				4,166		...	
			Non-Contract Contingencies	4,770		2,000		8,936		1,993	
				1,000		670		1,064		575	
					5,770		2,670		10,000		2,566
			TOTAL SUBDIVISIONAL ESTABLISHMENTS		87,810		55,940		68,760		50,981
Establishment—	15.	152	CHARGES OF STATIONARY SUB-MAGISTRATES								
	304	304	Stationary Sub-Magistrate 12 (160), 119 (125)	2,37,900		2,00,000		2,27,900		2,35,613	
	455	455	Clerks 152 (25), 152 (20)	82,080		1,11,000		82,080		1,31,001	
			Servants 151 (11), 80+ (7)	40,032		500		40,032		509	
			Temporary Establishment Stationary Sub-Magistrate (125), clerks (25), (20), Attender (8) and Peons 2 (7) for 11 months	2,112				177			
			Temporary Establishment 14 (9), 32 (8) 41 (7)	8,028							
	5		Temporary reserve clerks 9 (25), 2 (20) in the North Arcot collector's office	1,380		...					
			Deduct—Probable Savings	3,71,532				8,138		...	
				4,890				3,68,625			
Allowances—					3,67,142		3,67,500		3,65,672		3,70,163
			House-rent and other Allowances—								
			Local Allowance to Stationary Sub-Magistrate and Clerk 1 (25), 1 (10) and 1 (5)	480							
			Local allowance to the Stationary Sub-Magistrate (80) for 11 months.	330		1,000		430		1,028	
			Do. Peons 2 (2)	48				48			
			War Allowance	22,252		13,250					
			Travelling Allowance	16,000		20,000		14,000		16,098	
			Grain Compensation Allowance	7,800		6,920		6,510		7,255	
			Local allowance for high prices	...		8,000				...	
Supplies and Services—			Non-Contract Group—		40,110		49,200		21,028		24,381
			Diet and Road-money to Prosecutors and Witnesses	40,000		40,000		40,000		39,684	
			Conveyance of Corpses and Wounded Persons, Post-mortem and Chemical Examination Charges	3,650		3,600		3,650		3,677	
			Conveyance of Property in Criminal Cases, Rewards for the Apprehension of Offenders and Food for Stolen Cattle	2,500		2,950		2,500		2,524	
			Charges for Copies of Judgments	4,000		1,900		4,000		3,302	
			Carried over	50,150		48,450		50,150		49,037	
					4,13,652		4,16,700		3,87,000		3,94,564

DETAILED ACCOUNT No. 19Ag.—LAW AND JUSTICE—COURTS OF LAW.—Criminal Courts—cont.

	Numbers.		CHARGES OF STATIONARY SUB-MAGISTRATES—cont.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services—cont			Brought forward	50,150	4,13,552	48,450	4,10,100	50,150	3,87,000	48,087	3,94,564
			Non Contract Group—								
			Fees to Interpreters	20		10		20		7	
			Charges of Deserters	10		100		10		7	
			Other items	100		10		10		...	
Contingencies—			Contract Group—		50,250		48,570		50,190		49,051
			Purchase and Repair of Furniture								
			Tour Charges								
			Hot and Cold Weather Charges								
			Cleaning Charges								
			Service Postage and Telegram Charges	16,500		13,000		16,500		13,480	
			Office Expenses	7,170		3,300		7,170		6,273	
			Other Contingencies								
			Add—Provision on account of savings of previous year					5,853			
				23,670		19,300		29,523		19,753	
			Non-Contract Group—	4,000		2,000		4,000		2,681	
			Rents, Rates and Taxes	800		500		1,150		325	
			Other Contingencies	4,500		2,500		5,150		3,006	
			TOTAL, CHARGES OF STATIONARY SUB-MAGISTRATES		38,470		21,800		34,673		22,759
				4,92,802			4,87,070		4,71,863		4,66,371
Salaries—			HILL TRACT AGENCY, ETC., ESTABLISHMENTS.								
	2	2	Special Assistant Agents at Ganjam and Vizagapatam (766½)⁴	17,664		23,000		17,664		17,643	
	2	2	Exchange Compensation Allowance	..		300		502		948	
				17,664				18,166			
			Deduct—Probable Savings	64				66			
				17,600		23,300		18,100		18,591	
Establishment—	13	13	Sub-Magistrates (150)	23,400		22,500		23,400		22,806	
			Special Assistant Agents' Establishment—		41,000		45,800		41,500		41,897
	7	7	Clerks 2 (70), 3 (40), 1 (30), 1 (20)	3,720							
	11	11	Servants 1 (12), 2 (10), 3 (9), 5 (8)	1,138		6,800		3,540		6,606	
	2	2	Process Service Establishment 2 (9)	216				1,152			
	18	18	Elephant Establishment 12 (9), 6 (6)	1,728		200		168		241	
								1,620		...	
			Deduct—Probable Savings	6,852		7,000		6,780			
				72				724			
				6,780				6,056		6,847	
Allowances—	35	37	Sub-Magistrates' Establishment—								
	12	12	Clerks 6 (30), 8 (25), 23 (20)	10,080		15,000		9,660		15,178	
	46	43	Shroffs 3 (15), 9 (10)	1,620				1,620			
			Servants 34 (9), 8 (8), 11 (7)	4,884		1,000		4,104		1,866	
			Temporary Establishment	2,772				2,772			
			Deduct—Probable Savings	19,356				18,156			
				644				212			
				18,712		18,000		17,944		17,044	
			Revision of emoluments of agency staff, Vizagapatam		25,492		23,000		24,000		23,891
			Special Assistant Agent's Allowances—					5,500			
			Travelling Allowance	7,000		7,500		6,100		6,929	
			Grain Compensation Allowance	300		250		500		152	
			House-rent and other allowances—								
			War Allowance	932		550					
			Local Allowance	1,026		1,000		1,044		951	
			Local allowance for high prices	...		800		...		...
				9,152		9,800		7,644		8,033	
			Sub-Magistrates' Allowances—								
			Travelling Allowance	9,000		9,500		9,500		9,697	
			Grain Compensation Allowance	300		250		850		251	
			House-rent and other allowances—								
			Local Allowance 1 (100), 2 (50), 10 (45)	7,800		10,500		6,000		...	
			Local Allowance	3,588				4,566		10,230	
			War Allowance	2,886		2,000		...		...
			Local allowances for high prices	...		950		...		...
				23,574		23,200		20,406		20,178	
					32,726		32,800		32,050		32,310
			Carried over ...		99,218		1,01,600		99,050		98,298

DETAILED ACCOUNT No. 19Ag.—LAW AND JUSTICE—COURTS OF LAW.—Criminal Courts—cont

	HILL TRACT AGENCY, ETC., ESTABLISHMENTS—cont.	Original Estimate 1917-1920		Revised Estimate, 1918-1919		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
		Rs.	Rs. 30,214	Rs.	Rs. 1,01,600	Rs.	Rs. 94,050	Rs.	Rs. 98,41
Supplies and Services—	Brought forward								
	Special Assistant Agents—								
	Contract Group—								
	Civil and Criminal Lunatic Charges								
	Petty construction and repairs								
	Presently to Khond Chela, etc. batta to merah.								
	Add—Provision on account of savings of previous year								
	Non-Contract Group—								
	Diet and Road money to Prosecutors and Witnesses	3,000		3,000		3,500		2,270	
	Elephant charges	10,500		12,400		15,000		7,642	
Contingencies—	Other items such as Conveyance of Property in Criminal Cases, Conveyance of Corpses and Wounded Persons, etc.	500		100		500		145	
	Sub-Magistrates—								
	Non-Contract Group—		14,000		15,500		19,000		10,01
	Diet and Road money to Prosecutors and Witnesses	4,000		3,500		4,000		3,183	
	Other items such as Conveyance of Property in Criminal Cases, Conveyance of Corpses and Wounded Persons, etc.	400		400		450		377	
	Special Assistant Agents—		1,400		3,900		4,450		3,56
	Contract Group—								
	Repair and Carriage of Tents								
	Coolie to Tent Lascars								
	Purchase and Repair of Furniture			1,000		1,100		993	
Establishment—	Tour Charges								
	Hot and Cold Weather Charges								
	Service Postage and Telegram Charges								
	Office Expenses								
	Cleaning Charges								
	Other Contract Contingencies	3,350		2,000		3,660		2,247	
	Provision on account of savings of previous year	1,850		3,000		5,615		3,239	
	Non-Contract—Contingencies	3,000	7,350	500	3,500	3,200	5,815	418	3,65
	Sub-Magistrates—								
	Contract Group—								
Allowances—	Petty Construction and Repair								
	Purchase and Repair of Furniture								
	Cleaning Charges								
	Tour Charges								
	Service Postage and Telegram Charges	2,100		2,400		2,100		2,151	
	Office Expenses								
	Hot and Cold Weather Charges								
	Repair and Carriage of Tents								
	Coolie to Tent Lascars								
	Other Contract Contingencies	4,500		4,900		1,800		4,966	
Supplies and Services—	Add—Provision on account of savings of previous year					780			
	Non-Contract Group—	6,900		7,300		7,680		7,117	
	Pay of Menials	100				100		683	
	Other Contingencies	800		700		600		683	
	Numbers								
	1918-1919								
	1919-1920								
	1920-1921								
	1921-1922								
	1922-1923								
Contingencies—	HOSPITAL CHARGES.								
	Sub-Assistant Surgeons 1 (40), 3 (30)							2,074	
	Charge Allowance for Sub-Assistant Surgeons								
	Charge Allowance, Rs. 10 each								
	Malak and Plains Allowance for 5 Sub-Assistant Surgeons at Rs. 15 each								
	House-rent Allowance							65	
	Language Allowance							8	
	Hospital Servants 1 (12), 1 (12—20)							256	
	Hospital Servant (12) for 10½ months							698	
	Local Allowance								
Supplies and Services—	Revision of pay of Sub-Assistant Surgeons in Agency Hospitals								
	Grain Compensation Allowance							32	
	Travelling Allowance of Sub-Assistant Surgeons							605	
	Medical Charges (Contract)								
	Bedding and Clothing (Non-Contract)							16	
	Cleaning Charges (Contract)								
	Office Expenses (Contract)								
	Contract Contingencies							2,148	
	Pay of Menials (Non-Contract)							882	
	TOTAL, HILL TRACT AGENCY, ETC., ESTABLISHMENTS		1,32,768		1,32,500		1,39,678		6,284

DETAILED ACCOUNT No. 19Aa.—LAW AND JUSTICE—COURTS OF LAW.—Pledership Examination Charges

	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
	Rs.	Rs.	Rs.	Rs.
Secretary	1,000	600	1,000	780
Remuneration to Examiners, etc.	8,500	7,000	8,000	8,129
Clarks (Temporary)	360	360	360	360
Cost of Stationery	150	140	150	129
Printing Charges	200	350	200	98
Purchase and Repair of Furniture (Contract) . . . . .	.	..	...	...
Postage and Telegram Charges (Contract) . . . . .	.	..	...	...
Cleaning Charges (Contract) . . . . .	.	..	...	...
Office Expenses (Contract)	80	..	...	...
Contract Contingencies . . . . .	..	350	80	101
Add—Provision on account of savings of previous year . . . . .	.	...	30	.
	10,290		9,820	
For rounding	10		20	
TOTAL	10,300	8,800	9,900	9,547

DETAILED ACCOUNT No. 19Ai.—LAW AND JUSTICE—COURTS OF LAW.—Refunds.

Refunds { Judicial	4,000	1,000	4,000	1,266
{ Magisterial	1,25,000	1,05,200	1,25,000	1,20,924
Other Refunds	3,000	300	3,000	124
Printing and Translation Department	3,000	2,500	...	2,505
TOTAL	1,35,000	1,09,000	1,32,000	1,24,819

19B.—LAW AND JUSTICE—JAILS.

	Detailed Account No.	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
PROVINCIAL.		Rs.	Rs.	Rs.	Rs.
Jails	19Ba	12,78,000	12,72,000	11,58,000	11,10,481
Jail Manufactures	19Bb	5,31,000	7,84,000	4,45,000	5,59,954
Additional provision for enhanced War allowances		14,000			
TOTAL		18,23,000	20,56,000	16,03,000	16,70,385

DETAILED ACCOUNT No. 19Ba.—LAW AND JUSTICE—JAILS.—Jails.

	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
SUMMARY.	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE	40,500	39,800	40,100	39,680
ESTABLISHMENT	3,96,864	3,65,100	3,43,880	3,36,498
DIETARY CHARGES	5,50,000	5,72,000	4,95,000	4,45,154
HOSPITAL CHARGES	32,000	39,000	32,000	35,594
CLOTHING AND BEDDING OF PRISONERS	36,000	41,000	34,000	32,701
SANITATION CHARGES	32,400	35,000	32,000	32,719
CHARGES FOR MOVING PRISONERS	32,000	34,000	33,000	31,338
MISCELLANEOUS SERVICES AND SUPPLIES	58,000	64,000	58,000	64,309
TRAVELLING ALLOWANCE	6,000	6,000	5,892	4,143
CONTINGENT CHARGES	58,600	48,600	58,400	58,785
EXTRAORDINARY CHARGES FOR LIVE-STOCK, TOOLS AND PLANT	12,500	8,000	11,800	14,148
CHARGES FOR POLICE CUSTODY	22,000	24,500	20,000	20,386
	12,97,364	12,82,200	11,18,772	10,70,771
For rounding	12,77,864		11,58,872	
	136		872	
TOTAL	12,78,000	12,72,000	11,58,000	11,10,431
REDISTRIBUTION OF THE ABOVE BY JAILS—				
Superintendence	40,500	39,800	40,100	39,680
Presidency Jails	1,50,073	1,49,415	1,38,749	1,39,108
Central Jails	6,64,217	6,31,150	6,42,447	5,72,848
District Jails	1,45,987	1,32,190	1,43,959	1,27,852
Subsidiary Jails	2,72,107	2,94,945	2,02,665	2,10,584
Lock-ups	22,000	24,500	20,000	20,386
Lump provision for revision of the pay of Sub-Assistant Surgeons . . . . .	.	.	5,000	.
Deduct—Probable Savings	17,000		84,048	
For rounding				872
TOTAL	12,78,000	12,72,000	11,58,000	11,10,431

MADRAS—EXPENDITURE.

DETAILED ACCOUNT No. 19Ba.—LAW AND JUSTICE—JAILS.—Jails—cont.												
	Numbers.		DETAILS.	Budget Estimate, 1919-1920		Revised Estimate, 1918-1919		Budget Estimate, 1918-1919		Accounts, 1917-1918		
	1918-1919	1919-1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries—	1	1	SUPERINTENDENCE									
			Inspector-General (1,800-50-2,000)	23,200		21,700		21,600		21,494		
			Exchange Compensation Allowance			187		614		1,153		
			Travelling Allowance of Gazetted Officers	2,000		1,813		2,000		1,755		
					24,200		23,700		24,214		24,402	
Establishment—	1	1	Clerk (175-10-225)	2,700	}	11,100		2,700	}	11,145		
	1	1	Do. (100-5-125)	1,500				1,500				
	2	2	Clerks (100), (70-5-100)	2,160				2,100				
	10	10	Do. (55), 1 (50), 1 (45), 1 (40), 1 (35), 1 (30), 1 (27½), 1 (25), 1 (20), 1 (25-1-30)	4,242				4,314				
	6	6	Sevants 1 (18) 2 (14), 1 (13), 2 (12)	996		996		996		911		
			Personal Allowance 1 (25)	300				300				
Allowances—			House-rent and other Allowances		11,898		12,096		11,910		12,056	
	10	10	Local Allowance—									
	1	1	Clerks (10)	1,200	}	1,236		1,200	}	1,236		
			Servant (3)	36				36				
			War Allowance—									
			Clerks	246				312				
			Sevants	204				...				
			Local allowance for high prices			200				564		
			Travelling Allowance	1,060		652						
					2,686		2,400	1,000	2,236		1,800	
Contingencies—			Contract Group—									
			Service Postage and Telegram Charges	800				800				
			Office Expenses	80				80				
			Cleaning Charges	60				60				
			Purchase and Repair of Furniture	50				50				
			Tour Charges	300				300				
			Hot and Cold Weather Charges	50	1,340		1,200	50	1,340		1,024	
			Non-Contract Group—									
			Purchase of Books			110		110		107		
			Telephone Charges	110		291		304		271		
			Rents, Rates and Taxes	292	402		404		414		378	
			Deduct— Probable Savings		26				14			
					40,500		39,500		40,100		39,660	
			TOTAL SUPERINTENDENCE									
			ESTABLISHMENT.									
			(1) SUPERINTENDENTS, JAILORS, ETC.									
Presidency Jails—	1	1	Superintendent (1,050)	12,600	}	15,000		12,800	}	10,800		
	2	2	Jailors * (175), (75)	3,000		4,000		3,000		4,427		
	1	1	Deputy Jailor * (100)	1,200				1,200		567		
			Exchange Compensation Allowance			113		358				
			Travelling Allowance of Gazetted Officers	360		367				344		
					17,160		19,480		17,158		16,138	
Central Jails—	6	6	Superintendents * { 3 (800-50-1,000), 2 (1,050)	30,000	}	41,400		33,600	}	51,924		
				25,200				12,600				
	3	3	Do. * { 1 (650), 2 (450-30-600)	7,800				11,400				
	8	8	Jailors * 1 (250), 1 (200), 2 (175) and 4 (150)	13,680				7,800				
	9	9	Deputy Jailors * 2 (100), 3 (80) and 4 (60)	16,800	}	25,790		13,320	}	26,412		
	2	2	Probationary Deputy Jailors (50)	8,160				17,100				
			Exchange Compensation Allowance	1,200				8,400				
			Travelling Allowance of Gazetted Officers				210	1,200				
				500		300		1,570		734		
District Jails—	3	3	Superintendents * (350-20-450)	15,960	1,03,340		67,700		1,03,990		79,880	
	2	2	Allowance to Surgeons for General Charge 1 (100), 1 (75)	2,100		14,500		15,440		13,154		
	5	5	Jailors * 1 (200), 1 (175) 3 (150)	9,900	}	1,800		2,100	}	2,398		
	5	5	Deputy Jailors * 1 (100), 3 (80), 1 (60)	4,800			16,100			9,600		15,420
			Travelling Allowance of Gazetted Officers	500			500			4,560		
						33,260		32,900			31,740		31,387
Subsidiary Jails—	2	2	Superintendents (25)	600	}	600		600	}	600		
	10	10	Jailors 1 (60), 2 (40), 2 (30), 1 (22), 1 (20), 2 (16), 1 (10)	3,408			3,770			3,408		3,622
	1	1	Assistant Jailor (50)	360						360		
			Personal Allowance (1)	12						12		
					4,380		4,370		4,380		4,323	
			TOTAL SUPERINTENDENTS, JAILORS, ETC.		1,58,140		1,24,450		1,60,268		1,31,127	
			Carried over		1,58,140		1,24,450		1,60,268		1,31,127	

* Provided with free quarters.

DETAILED ACCOUNT No. 19Ba.—LAW AND JUSTICE—JAILS.—Jails—cont.

	Numbers		ESTABLISHMENT—cont	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	918-1919.	10.9-1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward		1,58,140		1,24,430		1,60,268		1,31,127
			(11) MEDICAL ESTABLISHMENT.								
			Allowance to Surgeon for Medical Charge			1,200				1,108	
Presidency Jails—	3	3	† Sub-Assistant Surgeons * 1 (120), 1 (65), 1 (62½)	2,970				2,100			
	1	1	Compounder (18)	218		2,800		180		1,756	
			Deduct—Morty of Pay of one sub-Assistant Surgeon, transferred to "24 Medical," (p 150)	720				480			
					2,466		3,500		1,800		2,862
Central Jails—	5	5	Allowance to Surgeons for Medical Charge (100)	6,000		7,800		6,700		7,358	
	17	17	* Sub-Assistant Surgeons 2 (125), 1 (120), 1 (80), 2 (75), 1 (70), 1 (65), 2 (60), 3 (55) and 1 (50)	14,840				8,400			
	5	5	Compounders 2 (18), 2 (15), 1 (14)	960		16,900		938		12,650	
					21,600		24,200		15,338		19,908
District Jails—	5	5	* Sub-Assistant Surgeons 1 (87½), 1 (80), 1 (75), 1 (65), 1 (50)	4,290		4,800		2,700		3,651	
			Lump provision for revision of the pay of Sub-Assistant Surgeons	...				5,000		...	
			TOTAL, MEDICAL ESTABLISHMENT.		28,356		32,000		24,836		26,416
			(111) WARDEN ESTABLISHMENT.								
Presidency Jails—	84	84	Warders 1 (80), 3 (80), 1 (80), 1 (18), 3 (16), 4 (14), 12 (12), 24 (11), 34 (10), 1 (10)	14,040				14,040		18,658	
			Personal Allowance 1 (1)	12				12			
					14,052		13,700		14,052		18,658
Central Jails—	604	604	* Warders 1 (80), 6 (60), 1 (40), 5 (35), 2 (30), 3 (25), 4 (20), 10 (18), 17 (16), 28 (14), 36 (12), 166 (11), 267 (10), 1 (14), 7 (10)	7,912				87,974			
			Personal Allowance 1 (1)					12			
					87,912		86,000		87,984		85,790
District Jails—	135	135	* Warders 1 (30), 2 (25), 1 (20), 5 (17), 1 (15), 4 (16), 9 (14), 19 (12), 33 (11), 62 (10), 1 (14), 1 (10)	19,500				18,878			
			Personal Allowance 1 (2), 1 (1)	..				36			
					19,500		19,800		18,912		18,754
Subsidiary Jails—	186	186	Warders 1 (18), 3 (16), 2 (14), 13 (12), 12 (11), 31 (10), 124 (9), 1 (12), 1 (10)	21,960				21,744			
					21,960		21,800		21,744		21,867
Presidency Jails—	3	3	Warders, Temporary (10)	360				360		...	
Central Jails—	47	47	Warders, Temporary (10)	5,640				5,640		2,243	
District Jails—	25	25	Warders, Temporary (17)	3,000				3,000		582	
			TOTAL, WARDEN ESTABLISHMENT.		1,52,424		1,44,900		1,51,692		1,42,804
			(112) MENIAL AND OTHER ESTABTS.								
Presidency Jails—	1	1	* Matron (30)	360		400		360		390	
Central Jails—	3	3	* Matrons 1 (35), 1 (30), 1 (25)	1,080		1,200		1,080		1,118	
			TOTAL, MENIAL AND OTHER ESTABTS.		1,440		1,600		1,440		1,508
			CLERICAL, EDUCATION AND MECHANICAL ESTABLISHMENT.								
Presidency Jails—	6	6	Jail Clerks 2 (50), 2 (40), 1 (30), 1 (25)	2,820				2,820			
	1	1	Teacher (25—1—30)	324				324			
	1	1	Typist (20—1—25)	264				252			
					3,408		3,600		3,396		3,448
Central Jails—	33	33	Jail Clerks 1 (60), 7 (50), 6 (40), 11 (30) and 8 (25)	14,160				14,160			
			Personal Allowance 1 (2)	..				24			
	8	8	Teachers (25—1—30)	2,664				2,568			
					16,824		17,000		16,752		17,097
					20,282		20,600		20,148		20,840
			Carried over		3,40,860		3,02,950		3,38,256		3,01,940

* Provided with free quarters.

† The rate of pay includes Charge allowance of Rs. 15 and Presidency allowance of Rs. 10, and one receives house-rent allowance.

DETAILED ACCOUNT No. 19Ba.—LAW AND JUSTICE—JAILS.—Jails—cont.

	Numbers		ESTABLISHMENT—cont. CLERICAL, EDUCATION AND MECHANICAL ESTABLISHMENT—cont.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920		Rs.	lbs.	Rs.	lbs.	Rs.	Rs.	Rs.	Rs.
			Brought forward		3,40,360		302,950		3,38,238		3,01,940
					20,232		20,600		20,148		20,540
District Jails—	9	9	Jail Clerks 1 (60), 1 (50), 4 (40), 3 (30)	4,320				4,320			
	8	8	Tamil Teacher 1 (25), 1 (20) Telugu Teacher 1 (25) Weaving Master 1 (30) Drill and Gymnastic Instructor 1 (20) Agricultural Instructor 1 (50) Carpentry and Blacksmith In- structor 1 (35) Urdu Teacher 1 (30) Teachers (20—1—25) Personal Allowances 2 (1)	3,876				3,852			
	4	4		24				60			
			TOTAL CLERICAL ESTABLISHMENT		8,220		8,315		8,232		8,147
					29,452		28,915		28,380		28,687
Allowances—			GRAIN COMPENSATION ALLOWANCE.								
			Presidency Jails	36		...		18		17	
			Central Jails	126		25		90		81	
			Subsidiary Jails			10				3	
			TOTAL, GRAIN COMPENSATION ALLOWANCE		162		35		108		95
			HOUSE-RENT AND OTHER ALLOWANCES								
Presidency Jails—			House-rent Allowances 1 (125), 4 (10), 5 (5), 3 (8), 65 (2)	4,128				4,128			
			Charge Allowance, 2 (10)	240				540			
			Local Allowance 79 (1)	948				948			
			Presidency allowances 3 (10)	360				360			
			Jail Allowance 2 (15), 1 (3)	396				36			
			Deduct—Mortgage of allowance of 1 Sub- Assistant Surgeon transferred to 24-A. Medical (page 159)	210		5,800		150			
			Add—House-rent Allowance of one Sub- Assistant Surgeon attached to Civil Jail (7½) and of one compounder attached to the Penitentiary	90 36				90 36			
			War Allowance	2,808		1,500					
			Local allowance for high prices			700					
					8,796		8,000		5,988		5,788
Central Jails—			Charge Allowance 15 (10)	1,800				3,420			
			Jail Allowance 6 (20), 9 (15), 5 (2)	3,180		100		120			
			War Allowance	21,090		11,700					
			Local allowance for high prices			4,900					
					26,070		16,700		3,540		
District Jails—			Charge Allowance 2 (10)	240				900			
			Jail Allowance 1 (20), 1 (15)	420							
			War Allowance	5,562		3,100					
			Local allowance for high prices			1,200					
					6,222		4,300		900		
Subsidiary Jails—			House-rent Allowance 1 (3)	36				36			
			Local Allowance 1 (15), 1 (10), 2 (2) and 16(1)	540		100		540			
			War Allowance	5,220		2,900					
			Local allowance for high prices			1,200					
					5,802		4,200		576		36
			TOTAL, HOUSE-RENT AND OTHER ALLOWANCES		40,890		33,200		11,004		5,774
			Deduct—Probable Savings		4,15,864				3,77,728		
					17,000				34,048		
			TOTAL ESTABLISHMENT		3,98,864		3,65,100		3,43,680		3,36,496
			DIETARY CHARGES.								
			Presidency Jails (1,043 prisoners)	35,000		40,000		41,000		38,568	
			Central Jails (7,288 ")	2,70,000		2,81,000		2,76,000		2,28,158	
			District Jails (1,245 ")	40,000		37,000		48,000		38,382	
			Subsidiary Jails (2,549 ")	1,95,000		2,14,000		1,80,000		1,40,046	
			TOTAL DIETARY CHARGES		5,50,000		5,72,000		4,95,000		4,45,154
			HOSPITAL CHARGES.								
			Presidency Jails	3,600		4,900		3,500		4,227	
			Central Jails	21,900		29,000		22,000		25,329	
			District Jails	4,500		3,000		4,500		4,178	
			Subsidiary Jails	2,000		2,100		2,000		1,860	
			TOTAL HOSPITAL CHARGES		32,000		39,000		32,000		35,594
			CLOTHING AND BEDDING OF PRISONERS.								
			Presidency Jails (1,043 prisoners)	5,000		5,000		4,000		3,855	
			Central Jails (7,288 ")	24,000		30,000		22,800		24,282	
			District Jails (1,245 ")	4,400		3,400		4,200		3,044	
			Subsidiary Jails (2,549 ")	2,600		2,600		2,500		1,570	
			TOTAL CLOTHING AND BEDDING OF PRISONERS		36,000		41,000		34,000		32,701

DETAILED ACCOUNT No. 19Ba.—LAW AND JUSTICE—JAILS.—Jails—contd.

		Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SANITATION CHARGES.									
Presidency Jails		7,400		8,600		7,000	7,827		
Central Jails		10,000		10,500		10,000	10,505		
District Jail		1,300		700		1,700	714		
Subsidiary Jails		13,700		15,200		13,300	13,673		
TOTAL SANITATION CHARGES			32,400		35,000		32,000		32,719
CHARGES FOR MOVING PRISONERS.									
Presidency Jails		21,000		24,000		20,000	21,881		
Central Jails		4,200		4,000		4,000	4,159		
District Jails		2,000		1,200		4,000	1,356		
Subsidiary Jails		4,800		4,800		5,000	4,440		
TOTAL CHARGES FOR MOVING PRISONERS			32,000		34,000		33,000		31,836
MISCELLANEOUS SERVICES AND SUPPLIES.									
Presidency Jails		13,000		11,000		12,500	13,430		
Central Jails		25,000		28,000		25,500	28,731		
District Jails		6,000		7,000		6,500	7,435		
Subsidiary Jails		14,000		13,000		13,500	14,713		
TOTAL MISCELLANEOUS SERVICES AND SUPPLIES			58,000		64,000		58,000		64,309
TRAVELLING ALLOWANCE.									
Presidency Jails		500		500		882	374		
Central Jails		3,000		4,000		3,010	2,500		
District Jails		1,000		1,000		1,500	882		
Subsidiary Jails		500		500		500	387		
TOTAL TRAVELLING ALLOWANCE			5,000		6,000		5,892		4,143
CONTINGENT CHARGES.									
Presidency Jails—									
Non-contract Group—									
Rents, Rates and Taxes		3,000				3,000			
Telephone Charges		500				500			
Petty Construction and Repairs		2,750				...			
Contract Group—			6,250		3,500		3,500		3,502
Service Postage and Telegram Charges		375				375	415		
Current Office Expenses		85				85	176		
Purchase and Repair of Furniture		25				25	...		
Petty Construction and Repairs . . . . .		..				1,750	1,142		
Central Jails—			485		2,235		2,235		1,733
Non-contract Group—									
Rents, Rates and Taxes		4,800				3,800	7,166		
Telephone Charges		1,200				1,200	662		
Petty Construction and Repairs		27,500				...	...
Contract Group—			33,500		6,000		5,000		7,828
Service Postage and Telegram Charges		2,325				2,325			
Current Office Expenses		250				250			
Purchase and Repair of Furniture		150				150			
Petty Construction and Repairs . . . . .		..				26,500			
District Jails—			2,725		20,225		20,225		28,205
Non-contract Group—									
Rents, Rates and Taxes		850				850			
Telephone Charges		150				150			
Petty Construction and Repairs		8,500				...			
Contract Group—			9,500		1,100		1,000		1,110
Service Postage and Telegram Charges		600				600			
Current Office Expenses		120				120			
Purchase and Repair of Furniture		55				55			
Petty Construction and Repairs . . . . .		...				4,500			
Subsidiary Jails—			775		5,175		5,275		5,210
Non-contract Group—									
Rents, Rates and Taxes		2,700				2,500	2,842		
Telephone Charges . . . . .		..				...	...
Petty Construction and Repairs		2,350				...	...
Contract Group—			4,950		2,700		2,500		2,842
Service Postage and Telegram Charges		100				100			
Current Office Expenses		145				145			
Purchase and Repair of Furniture		170				170			
Hot and Cold Weather Charges . . . . .		...				...
Petty Construction and Repairs . . . . .		...				4,250			
TOTAL CONTINGENT CHARGES			415		2,665		4,665		3,855
TOTAL, CONTINGENT CHARGES			58,600		48,600		53,400		53,785

DETAILED ACCOUNT No. 19Ba.—LAW AND JUSTICE—JAILS.—Jails—cont

	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
EXTRAORDINARY CHARGES FOR LIVE-STOCK, TOOLS AND PLANT.				
Presidency Jails	1,200	1,000	1,000	1,960
Central Jails	7,400	3,000	7,000	7,592
District Jails	2,000	2,000	1,800	3,020
Subsidiary Jails	2,000	2,000	2,000	1,576
TOTAL EXTRAORDINARY CHARGES, ETC.	12,500	8,000	11,800	14,148
CHARGES FOR POLICE CUSTODY.				
Dietary Charges including Sick Diet	16,800			
Conveyance of Undertrial Prisoners	5,000			
Sanitation Charges	90			
Lighting Charges	80			
Disciplinary Charges	10			
Miscellaneous	20			
TOTAL CHARGES FOR POLICE CUSTODY .	22,000	24,500	20,000	20,386

DETAILED ACCOUNT No. 19Bb.—LAW AND JUSTICE—JAILS.—Jail Manufactures.

Purchase of Raw Materials—									
Presidency Jails	50,000		87,000		50,000		49,648		
Central Jails	4,50,000		6,57,000		3,70,000		4,74,501		
District Jails	30,000		33,000		24,000		35,199		
Subsidiary Jails	1,000		1,000		1,000		606		
TOTAL .		5,31,000		7,84,000		4,45,000		5,59,954	

20.—POLICE.

	Detailed Account No.	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
PROVINCIAL		Rs.	Rs.	Rs.	Rs.
Presidency Police *	20A	6,59,900	6,12,400	6,11,000	5,86,382
Superintendence †	20B	2,23,400	2,31,000	2,22,900	2,23,183
District Executive Force	20C	90,42,300	89,06,600	89,00,500	86,79,229
Village Police ‡	20D	15,94,000	15,48,000	15,77,000	15,45,084
Criminal Investigation Department †	20E	1,68,000	1,65,000	1,68,700	1,61,450
Railway Police †	20F	1,43,700	1,43,000	1,50,200	1,40,052
Cattle Pounds §	20G	2,38,700	2,26,600	2,36,300	2,30,151
Miscellaneous	20H	2,25,600	2,11,400	2,05,700	1,67,417
Refunds † . . . . .	...	600	2,000	600	513
Additional provision for enhanced war allow- ances . . . . .	...	18,50,000	...	...	.....
For rounding . . . . .	...	200		100	.....
TOTAL .		1,36,51,000	1,20,46,000	1,20,73,000	1,17,33,361

* The expenditure except under clothing is controlled by the Commissioner of Police, Madras.

† The expenditure is controlled by the Inspector-General of Police.

‡ The expenditure under Police talaiyaris is controlled by the Inspector-General of Police, while that under Revenue talaiyaris is controlled by the Board of Revenue.

§ The expenditure is controlled by the Board of Revenue.

DETAILED ACCOUNT No. 20A.—POLICE.—Presidency Police.

SUMMARY.		Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE TOWN AND SUBURBAN POLICE, INTELLIGENCE DEPARTMENT, AND PROSECUTING AGENCY		91,000		85,500		85,800		88,002	
HACKNEY CARRIAGE ESTABLISHMENT		4,53,100		4,40,000		4,38,100		4,12,136	
MOUNTED POLICE		8,800		7,400		8,800		10,820	
MARINE POLICE		31,400		28,000		31,400		26,602	
HARBOUR POLICE		17,500		17,500		17,300		16,742	
SPECIAL POLICE (charged for to parties concerned)		30,800		26,300		26,000		26,368	
TEMPORARY FORCE FOR PLAGUE DUTY		1,500		1,100		1,500		958	
TEMPORARY FORCE FOR MARINE VILLA		4,350		4,500		6,600		5,366	
CATTLE POUNDS		812				812			
		1,570		2,100		1,370		1,395	
For rounding			6,59,832				6,11,082		
			68				82		
TOTAL			6,59,900		6,12,400		6,11,000		5,86,382

	Numbers		DETAILS.						
	1918-1919.	1919-1920.							
Salaries—	1	1	Deputy Inspector-General of Police (Commissioner of Police) (1,800) (p. 114)	21,600		21,600		21,600	
	2	2	Superintendents of Police (Deputy Commissioners of Police) 2 (700) (p. 115)	16,800	}				
	1	2	Deputy Superintendent of Police (Assistant Commissioner of Police) (400) and (800) (p. 115)	8,400		22,200	15,600	21,800	
	2		Exchange Compensation Allowance.	...		200	858	1,138	
	Establishment—	1	1	Manager (150—10—200)	2,400	46,800	44,000	42,858	44,538
1		1	Cash-keeper and Accountant (100)	1,200		2,400			
22		22	Clerks (60), (50), (45), 3 (40), 5 (35), 5 (30), 2 (25), 2 (20), (20—1— 50), (20—1—35)	8,844		8,832			
4		4	Servants 1 (16), 1 (14), 2 (12) Personal Allowance 1 (2)	648 24		648 24			
1		1	Temporary— Wireman (30)		18,116	18,500	18,104	18,686	
Allowances—					360		360		
			Travelling Allowance	4,400	3,550			3,555	
			House-rent and other Allowances— Duty Allowance 2 (100), 2 (50)	3,600	}	3,514	3,000	2,900	
			House-rent Allowance 2 (40)	980		536	450	480	
			War Allowance	690		200		...	
Supplies and Services—			Local Allowance for high prices		9,650	7,800	7,280	6,935	
			Contract Group— Photograph Charges		150	...	150	..	
			Non-Contract Group— Purchase and Maintenance of Motor-car	800		800	4,104		
			Batta to Prisoners	800		800	568		
			Electric Fans and Lights	1,500		1,500	1,572		
Contingencies—			Other Supplies and Services	400		400	187		
					3,500	3,400	3,500	6,408	
			Contract Group— Purchase and Repair of Furniture	1,200		1,200			
			Tour Charges	200		200			
			Hot and Cold Weather Charges	150		150			
			Cleaning Charges	1,800		1,800			
			Service Postage and Telegram Charges	1,200		1,200			
			Petty Construction and Repairs	100		100			
			Office Expenses	8,800		8,800			
			Miscellaneous	300		300			
					8,750	8,000	8,750	7,646	
			Non-Contract Group— Rents, Rates and Taxes	7,850		7,650	7,176		
			Telephone Charges	1,460		1,460	657		
			Pay of Menials	800		700	787		
			Other Contingencies	20		20	176		
				9,980	8,800	9,830	8,796		
		Deduct—Probable Savings		1,200					
		For rounding		58		27			
		TOTAL, SUPERINTENDENCE		91,000	85,500	85,800	88,002		

DETAILED ACCOUNT No. 20A.—POLICE.—Presidency Police—cont.												
	Numbers		TOWN AND SUBURBAN POLICE, INTELLIGENCE DEPARTMENT AND PROSECUTING AGENCY.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts 1917-1918		
	1918-1919	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	1	
Police Force—			(i) Town and Suburban Police									
			Inspectors—									
	2	2	1st class (300)	7,200	7,200			7,200				
	2	2	2nd „ (250)	3,000	3,000			3,000				
	4	4	3rd „ (200)	9,600	9,600			9,600				
	10	13	Sub-Inspectors (125)	18,000	1,500			15,000				
	19	20	„ (100)	24,000	24,000			22,800				
	26	28	„ (75)	25,200	25,200			23,400				
	26	30	Sergeants (90—5—120)		36,480			31,800				
			Bural Reserve.									
	41	42	Head Constables (30)	14,040	1,080			14,760				
	71	74	„ (25)	11,000	1,200			11,360				
	89	95	„ (2)	21,600	1,200			21,360				
	85	90	Constables (18)	16,320	960			16,320				
	300	400	„ (15)	69,300	2,700			54,000				
	425	250	„ (14)	37,800	4,200			71,400				
	246	348	„ (13)	51,948	2,340			38,876				
			Exchange Comp Allowance					85				
					3,73,668				3,53,401		3,28,1	
	Establishment—			(ii) Intelligence Department								
2		2	Inspectors (300), (200)	6,000				6,000				
4		5	Sub-Inspectors (125) 2(100), 2(75)	5,700				1,440				
6		6	Head Constables 1 (30), 4 (25), 3 (20)	1,680				1,680				
6		6	Constables 3 (18), 2 (15), 1 (11)	1,104				1,104				
			Temporary Sub-Inspector (75)					900				
				14,484				14,124				
Establishment—			(iii) Prosecuting Agency									
	2	2	Inspectors (250), (200)	5,400				5,400				
	4	4	Sub-Inspectors 2 (125), (100), (75)	5,100				5,100				
					10,500				10,500			
Allowances—			Deduct—Probable Savings		29,986				40,717			
			Travelling Allowance		3,68,606				3,37,423		3,28,1	
			Grain Compensation Allowance	28,960		24,700	3,42,000	28,960		26,735		
			House rent and other allowances—			70				55		
			Town and Suburban Police Duty allowance for Sergeants 3 (10)	360				360				
			Duty and Staff allowance of Drill Instructors 2 (2½)	60				60				
			Duty allowance for Head Constables 7 (1) and Constables 74 (1)	972				972				
			Local Allowance for officers and men on special duty					250				
			Shorthand Allowance	120		5,230		120		4,084		
			War Allowance for Europeans and Anglo Indian Sub-Inspectors Intelligence Department	8,880								
			Duty allowance of Inspectors 2 (50)	1,200				1,200				
			Do Sub-Inspectors 5 (30)	1,800				1,440				
			Do Head constables 6 (7)	604				504				
			Do Constables 6 (8)	216				216				
			Do Temporary Sub-Inspector (30)					360				
			Local allowance for high prices			9,000				...		
	Supplies and Services—			Contract Group—					5,422			
				Petty Construction and Repairs		43,072		39,000		34,852		30,81
				Non-Contract Group—		100				100		
				Rewards	3,200				3,200		3,791	
Contingencies—			Special Rewards	7,000				7,000		5,721		
			Contract Group—		10,200		14,500		10,200		9,51	
			Service Postage and Telegram	500				500				
			Carriage of Clothing and Uniform					30				
			Purchase and Repair of Furniture									
			Office Expenses									
			Miscellaneous									
			Non-Contract Group—		500		1,100		580		51	
			Rents, Rates and Taxes	22,326				22,326		(a) 36,775		
			Telephone Charges	4,200				4,200		4,725		
			Recruit Charges	1,500				1,500		1,210		
			Instruction in First aid to the Injured	500				500		272		
			Packing and Carriage of Clothing	30								
			Lump grant for the renting of quarters for the Subordinate Police	22,000				22,000				
			For rounding		50,556		43,400		50,526		42,981	
					6				66			
		TOTAL, TOWN AND SUBURBAN POLICE, INTELLIGENCE DEPARTMENT, AND PROSECUTING AGENCY.		4,78,100		4,40,000		4,33,100		4,12,131		

(a) Rs. 8,741, relating to this has been wrongly included under Hackney Carriage Establishment.

DETAILED ACCOUNT No. 20A.—POLICE.—Presidency Police—cont.

	Numbers			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920		Rs.	Rs.	Rs.	Ls.	Rs.	Rs.	Rs.	Rs.
HACKNEY CARRIAGE ESTABLISHMENT.											
Establishment—	2	3	Sub-Inspectors (100), (75)	2,100				2,100			
	2	2	Head Constables, 2nd Grade (25), 3rd Grade (20)	540				540			
	12	12	Constables 5 (18), 6 (15), 1 (14)	2,208				2,128			
					4,848		4,920	4,886			4,543
Allowances—			Travelling Allowance	480		480		480		480	
			House-rent and other allowances—								
			Duty Allowance for Reserve Inspector (25) for charge of Establishment	300		300		300		362	
Supplies and Services—			Local allowance for high prices			100				...	
					780		880	780			842
			Contract Group—								
Contingencies—			Brass Badges	280				260			
			Miscellaneous		280		200	...	280		849
			Non-Contract Group—								
		Rents, Rates and Taxes	600				600		(a) 3,891		
		Tin Plates									
		Charcoal		2,287			2,287		695		
		Screw Nails									
		Repair to Strand Boards			2,887		1,500	2,887		4,586	
		For rounding			5			17			
		TOTAL, HACKNEY CARRIAGE ESTABLISHMENT			8,800		7,400	8,800		10,820	
MOUNTED POLICE.											
Establishment—	1	1	Head Constable, 3rd Grade (20)	240				240			
	5	3	Constables 2 (14), 1 (13)	492				504			
					732		700	744		647	
Allowances—			House-rent and other allowances—								
			Duty Allowance for officer in charge (10)	120		280		120			
			Duty Allowance for Head Constable and Constables 4 (2)	96		20		96			
Supplies and Services—			Local allowance for high prices		216		300	216		221	
			Contract Group—								
			Cost of Feeding (including hire of Syces and Grass-cutters)	25,000		27,000		25,000		24,684	
		New Saddlery	400				400		...		
		Non-Contract Group—									
		Purchase of Horses, etc.	5,000		...		5,000		50		
					30,400		27,000	30,400		24,734	
		For rounding			52			40			
		TOTAL, MOUNTED POLICE			31,400		28,000	31,400		25,602	
MARINE POLICE.											
Police Force—	1	1	Inspector (250)	3,000				3,000			
	2	2	Sub-Inspectors (100)	2,400				2,400			
	4	4	Head Constables 1 (30), 1 (25), 2 (20)	1,140		12,700		1,140		12,321	
	40	40	Constables 10 (16), 14 (15), 12 (14), 4 (13)	7,080		...		6,960		76	
			Exchange Compensation Allowance					...			
					13,620		12,700	13,500		12,297	
Establishment—	2	2	Motor launch establishment—								
	2	2	Drivers (30) (25)	660				660			
	2	2	Serangs (20)	480				480			
			Lascars (12)	288				288			
					1,428		1,420	1,428		1,411	
Allowances—			Travelling Allowance	780		780		780		780	
			House-rent and other allowances—								
			War allowance	186		125		...		...
		Local allowance for high prices	...		966		1,280	780		780	
		Carried over			16,014		15,350	15,708		14,488	

(a) Rs. 3,741 relates to "Town and Suburban Police."

DETAILED ACCOUNT No. 20A.—POLICE.—Presidency Police—cont.

	Numbers.			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Es.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward .		16,014		15,850		15,708		14,488
			MARINE POLICE—cont.								
Contingencies—			Contract Group—								
			Maintenance of Motor-launch .	700				700			
			Office Expenses	250				250			
			Miscellaneous . . . . .	...	950		1,350	...	950		1,471
			Non-Contract Group—								
			Rents, Rates and Taxes		540		800		540		783
			For rounding		4				2		
			TOTAL, MARINE POLICE		17,500		17,500		17,200		16,742
			HARBOUR POLICE.								
Establishment—	1	1	Sub-Inspector (75)	900				900			
	9	9	Sergeants (90—5—120)	11,100				10,620			
	10	10	Head Constables 2 (80), 4 (25), 4 (20)	2,880				2,880			
	68	68	Constables 10 (16), 25 (15), 25 (14), 8 (18)	11,868	26,748		21,842	11,748	26,148		22,216
			Boats' Crew.								
	2	2	Tindals (14)	336				336			
	8	8	Boatmen (12)	1,152	1,488		1,488	1,152	1,488		1,485
Allowances—			Travelling Allowance	240		240		240		220	
			House-rent and other allowance—								
			War Allowance	312		170		...		...
			Local allowance for high prices .	...	552	600		...		...
Supplies and Services—			Contract Group—								
			Repair of Boats		175		275		175		184
			Non-Contract Group—								
			Rents, Rates and Taxes	3,000	3,000	1,585		3,000			1,308
			Deduct—Probable Savings	1,651				6,052			
			For rounding	12				1			
			TOTAL, HARBOUR POLICE		30,800		26,800		25,000		25,323
			SPECIAL POLICE (CHARGED FOR TO PARTIES CONCERNED).								
Establishment—	1	1	Head Constable (20)	240				240			
	5	5	Constables 3 (14), 2 (18)	816	1,056		1,070	816	1,056		956
Allowances—			House-rent and other allowances .								
			Duty Allowance for Reserve Inspector for Fire Brigade (25) .	300		...		300			
			House-rent Allowance	156		30		156			
			Local allowance for high prices .	...	456	30		...		...
			For rounding		12			12			
			TOTAL, SPECIAL POLICE, ETC. . . .		1,500		1,100		1,500		956
			TEMPORARY FORCE FOR PLAQUE DUTY.								
Police Force—	1	1	Sub-Inspector (100)	1,200				1,200			
	1	...	Sergeant (90) . . . . .	...				1,080			
	4	4	Head Constables (20)	720				960			
	20	14	Constables (13)	2,184	4,104		4,160	3,120	3,360		5,126
Allowances—			Travelling Allowance	240		240		...		...
			Local allowance for high prices .	...	240	100		...		...
			For rounding		6			240		240	
			TOTAL, TEMPORARY FORCE, ETC. . . .		4,350		4,500		6,600		5,866
			TEMPORARY FORCE FOR MARINE VILLA GATE DURING HIS EXCELLENCY THE GOVERNOR'S STAY IN MADRAS FOR SIX MONTHS.								
Establishment—	4	4	Constables (13)		312			312			
			TOTAL		312			312			

MADRAS—EXPENDITURE.

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DETAILED ACCOUNT No. 20A.—POLICE.—Presidency Police—cont.

	Numbers.			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			CATTLE POUNDS.								
<i>Supplies and Services—</i>			Construction and Repair of Pounds.	100				100		14	
			Feeding Charges	1,300				1,100		1,293	
			Refunds	100				100		25	
					1,500		2,030		1,300		1,332
<i>Contingencies—</i>			Contract Group—								
			Cleaning Charges	60		60		60		59	
			Non-Contract Group—								
			Other Contingencies	10		10		10		4	63
					70		70		70		
			TOTAL, CATTLE POUNDS .		1,570		2,100		1,370		1,395

DETAILED ACCOUNT No. 20B.—POLICE.—Superintendence.

				Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			INSPECTOR-GENERAL AND HIS ESTABLISHMENT.								
<i>Salaries—</i>	1	1	Inspector-General (2,500—100—3,000)*	33,408		32,928		32,256		31,776	
	1	1	Assistant Inspector-General (900) transferred from "Dist. Executive Force—Salaries" (p. 115)	10,800		11,300		10,800		10,800	
	2	2	Deputy Superintendent (250) p.115.	3,000		320		1,085		1,909	
	2	2	Exchange Compensation Allowance.	...	47,208		45,048		44,091		44,481
<i>Establishment—</i>	1	1	Manager (250—10—300)	...				3,600			
	1	1	Inspector-Storekeeper (200) transferred from "District Executive Force—Police Force, General" (p. 116)	2,400				2,400			
	1	1	Clerk (160—5—200)	2,040				1,980			
	1	1	Clerk (120—6—150)	1,656				1,584			
	2	2	Clerks (100—4—120)	2,688				2,592			
	57	57	Clerks 2 (90), 3 (80), 3 (75), 2 (70), 2 (65), 3 (60), 4 (50), 5 (45), 6 (40), 6 (35), 7 (30), 6 (25), 6 (20), 1 (30—1—50), 1 (25—1—30)	30,108		49,500		30,072		47,962	
			Personal Allowance to a Clerk on Rs. 90 (18)	216				216			
	4	4	Servants 2 (12—1—16) and 2 (12—1—14)	684				672			
	2	2	Office Guards and Messengers—								
	17	17	Head Constables (20)	480				480			
			Constables 10 (13), 2 (12), 5 (11); Temporary Establishment	2,508		1,050		2,496		1,067	
			Deduct—Probable Savings	300				46,092			
<i>Allowances—</i>			Travelling Allowance	7,000	42,480	6,100	50,550	7,000	45,964	6,081	49,023
			Grain Compensation Allowance	900		750		900		820	
			House-rent and other allowances—								
			Duty Allowance of the Assistant Inspector-General of Police (200) and Deputy Superintendent (75).	3,300		2,400		2,400		2,400	
			War Allowance	1,956		1,450		...		...
<i>Supplies and Services—</i>			Local Allowance for high prices	...		800		...		...
			Non-Contract Group—		13,156		11,500		10,800		9,301
			Purchase of Tents	5,000		1,500		5,300		1,944	
			Freight Charges	80		18		30		...	
			Contract Group—		5,030		1,518		5,380		1,944
			Packing and Carriage of Clothing, Arms, Ammunition, Accoutrements, etc.					4,000			
<i>Contingencies—</i>			Contract Group—						4,000		
			Purchase and Repair of Furniture	500				500			
			Tour Charges	600				600			
			Hot and Cold Weather Charges	50				50		9,268	
			Cleaning Charges	100				100			
			Service Postage and Telegram Charges	4,000		10,970		4,000			
			Office Expenses	600				600			
			Miscellaneous	20				20			
					5,870		10,970		5,870		9,268
			Non-Contract Group—								
			Purchase of Books	450				450		307	
			Rents, Rates and Taxes	1,100				1,300		1,084	
			Telephone Charges	950				950		640	
			Pay of Manials	2,840				1,908		1,895	
			Electric Fans and Lights	1,300				1,206		1,132	
			Other items	4,000				...		...
					10,040		6,114		5,814		4,971
			TOTAL, INSPECTOR-GENERAL ETC.		1,23,784		1,24,700		1,21,889		1,19,001

DETAILED ACCOUNT No. 20B.—POLICE.—Superintendence—*cont.*

	Numbers.			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Ls.	Rs.	Ls.	Rs.	Rs.	Rs.	Rs.	Ls.
			Brought forward		1,23,781		1,24,700		1,21,389		1,19,009
Salaries—	6	6	DEPUTY INSPECTORS GENERAL								
			Deputy Inspectors-General 2 (1,800), 4 (1,500)	1,15,200				1 15,200			
			Deduct—Pay of Commissioner of Police Madras (1,800), shown under "Presidency Police" (p. 109)	21,600		82,300		21,600			
			Deduct—Pay of Deputy Inspector-General of Police for Railways and C.I.D. (1,500), shown under Criminal Investigation Department (p. 120)	18,000				18,000			
				75,600				75,600		77,094	
			Exchange Compensation Allowance.		75,600	71	82,100	2,150	77,750	4,082	81,176
Establishment—	4	4	Clerks (80—1/2—80)	2,380				2,100			
	4	4	Typists (2—2—33)	1,200		3,900		1,128		3,945	
	4	4	Muelis (10)	450	4,500		3,900	384	3,912		3,945
Allowances—			Travelling Allowance	13,000		13,450		18,000		12,404	
			Grain Compensation Allowance	120		12		120		107	
			House rent and other allowances—								
			Wet Allowance	112		110					
			Local Allowance on high prices.		18,432		1,740		18,120		12,511
Supplies and Services—			Contract Group—								
			Carriage of Clothing, etc.						600		
Contingencies—			Contract Group—								
			Purchase and Repair of Furniture.	50				80			
			Tour Charges	1,650				1,650			
			Hot and Cold Weather Charges	60				60			
			Service Postage and Telegram Charges	1,200				1,200			
			Cleaning Charges	130				130			
			Office Expenses	60				60			
			Miscellaneous	1,905				1,905			
			Non Contract Group—		5,085		5,295		5,085		5,439
			Purchase of Books	5		5		5			
			Rents, Rates and Taxes	890		890		820		869	
			Telephone Charges	170		170		170		170	
			Other items	600							
					1,665		1,065		985		1,069
			TOTAL DEPUTY INSPECTORS-GENERAL.		1,00,342		1,06,800		1,01,462		1,04,180
			Total Superintendence		2,24,126				2,22,851		
			Deduct—Probable Savings		694						
			For rounding		32				49		
			TOTAL		2,23,400		2 31,000		2,22,900		2,23,193

DETAILED ACCOUNT No. 20C.—POLICE.—District Executive Force.

SUMMARY.				Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT POLICE—											
SALARIES					5,29,600		4,95,600		5,41,700		5,29,474
OFFICE ESTABLISHMENT					2,08,500		2,18,000		2,04,708		2,16,742
POLICE FORCE—											
Police Force, General				52,19,000		51,16,000		52,45,574		51,78,940	
Police Force, Special—											
Special Police charged for to parties concerned				58,418		49,600		49,440		48,407	
Additional Police entertained in consequence of Plague.				1,00,500		1,02,300		66,570		1,10,845	
Police Training Schools				1,45,900		1,82,400		1,47,824		1,54,602	
HOSPITAL CHARGES					55,28,816		54,07,800		55,09,408		54,92,294
HACKNEY CARRIAGE ESTABLISHMENT					82,985		74,500		81,000		71,848
ALLOWANCES					17,088		15,700		15,768		14,796
SUPPLIES AND SERVICES					14,04,600		15,38,500		13,25,468		12,96,975
CONTINGENCIES					8,48,237		7,43,400		7,91,000		6,87,541
					4,29,580		4,18,600		4,29,080		4,19,560
					90,42,806				88,98,180		
OPENING OF 8 NEW POLICE STATIONS IN KURNOOL DISTRICT.									1,902		
PROVISION FOR THE ADDITION OF A POLICE GUARD FOR A NEW SUB-TREASURY AT ARYALUR, TRICHINOPOLY DISTRICT.									500		
For rounding									92		
TOTAL					90,42,300		89,06,600		89,00,500		86,79,229

DETAILED ACCOUNT No. 20C—POLICE.—District Executive Force—cont.

Numbers.		DETAILS.	Budget Estimate, 1919-1920		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
1918-1919.	1919-1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		DISTRICT POLICE								
		SALARIES								
		District Superintendent—								
2	2	1st Grade (1,200) . . .	28,800				28,800			
5	5	2nd Grade (1,000) . . .	60,000				60,000			
9	9	3rd Grade (900) . . .	97,400		2,79,000		97,200		2,74,824	
8	8	4th Grade 7 (800), (700) . . .	75,900				76,800			
10	10	5th Grade (700) . . .	84,000				82,800			
26		Exchange Compensation Allowance.			1,600		6,740		10,651	
				3,45,800		2,80,600		3,52,340		2,85,575
		Deduct—Pay of Superintendent of Police, Bangalore, debitable to the Revenues of the Mysore Assigned Tract . . .	9,600				9,600			
		Deduct—Pay of two Deputy Commissioners of Police, Madras 2 (700), shown under Presidency Police (p. 109).	18,800				18,800			
		Deduct—Pay of Assistant Inspector-General of Police (900) shown under Superintendence (p. 113) . . .	10,800				10,800			
		Deduct—Pay of Principal, Provincial Training School (700), shown under Police Training Schools (p. 113) . . .	8,400				9,600			
		Deduct—Pay of Personal Assistant to Deputy Inspector General, Railways and Criminal Investigation Department (800) shown under Criminal Investigation Department (p. 124) . . .	9,600				9,600			
		Deduct—Pay of two Superintendents (1,000), (900) of Railway Police shown under Railway Police (pp. 129 and 124) . . .	22,800	78,000			22,800	78,000		
				2,87,600				2,74,340		
14	14	Assistant Superintendents—								
14	14	1st Grade (500) . . .	84,000				84,000			
14	14	2nd Grade (400) . . .	67,200				67,200		58,953	
8	9	3rd Grade (300) . . .	28,800				28,800			
		Deputy Superintendents—								
8	8	1st Grade (500) . . .	48,000		2,15,000		48,000			
12	12	2nd Grade (400) . . .	57,600				57,600			
10	11	3rd Grade (300) . . .	39,600				36,000		1,84,946	
10	11	4th Grade (250) . . .	32,000				30,000			
6	6	Temporary Deputy Superintendents (250).	18,000			2,15,000	16,700			2,43,899
			3,76,200				3,87,800			
		Deduct—Pay of Principals (800), 2 (950), Central Recruits' Schools, Coimbatore, Vinnangram and Anantapur shown under Police Training Schools (p. 18) . . .	9,600				15,600			
		Deduct—Pay of Deputy Superintendents (400), (350) shown under Criminal Investigation Department (p. 128) . . .	7,800				7,800			
		Deduct—Pay of Deputy Superintendent (250) shown under Superintendence—Inspector General (p. 113) . . .	3,000				...			
		Deduct—Pay of Assistant Superintendents 2 (300) of Railway Police shown under Railway Police (pp. 124 and 129) . . .	7,200				7,200			
		Deduct—Pay of Assistant Superintendent (400) debitable to Coorg . . .	4,800				4,800			
		Deduct—Pay of Deputy Superintendent of Police (400), (300) shown under Presidency Police (p. 109) . . .	8,400				4,800			
		Deduct—Pay of Assistant Superintendent (700), in charge of the Chattras on the Nallamalais shown under "20 H Miscellaneous" (p. 128) . . .	8,400				6,000			
		Deduct—Pay of Assistant Superintendent (400), on special duty at Dhanushkodi shown under Criminal Investigation Department (p. 128) . . .	4,800	3,22,200			4,800	3,16,080		
				5,89,800				5,80,640		
		Deduct—Probable Savings		60,200				48,940		
		TOTAL, SALARIES . . .		5,29,600		4,95,600		5,41,700		5,29,474

DETAILED ACCOUNT NO. 20C.—POLICE.—District Executive Force—cont											
	Numbers.		DISTRICT POLICE—cont	Budget Estimate, 1919-1920		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—	28	26	Managers (100— ¹ / ₂ —175)	48,500				43,200			
	28	26	Accountants (80— ¹ / ₂ —80)	21,240				22,680			
				64,740				65,880			
			Deduct—Pay of two Managers (125), (100) and Accountants 2 (80) of Railway Police shown under Railway Police.	..				4,140			
	335	335	Clerks 26 (50), 27 (40), 51 (35), 53 (80), 101 (25), 77 (20)	1,17,840	64,740			1,17,840	61,740		
	26	26	Typists (20—1—25)	7,800				7,800			
	52	52	Muchis 1 (12), 25 (10), 26 (8)	5,640				5,640			
			Temporary Establishment—		1,31,280				1,31,280		
	15	15	Clerks 6 (25), 9 (20)	3,960				3,920			
	8	8	Muchis (8)	768				768			
Allowances—			Grain Compensation Allowance		4,728		2,10,600		4,688		2,09,208
					7,800		7,400		7,200		7,539
			Deduct—Probable Savings		2,08,548				2,04,908		
					48				200		
		TOTAL, OFFICE ESTABLISHMENT		2,08,500		2,18,000		2,04,708		2,16,742	
		POLICE FORCE.									
Police Force—			Police Force, General								
			Inspector—								
	18	18	1st Class (250)	39,000				39,000			
	54	54	2nd Class (200)	1,29,600				1,29,600			
	94	94	3rd Class (175)	1,07,400				1,07,400			
	106	106	4th Class (150)	1,90,800				1,89,000			
			Deduct—Pay of Inspector Store-keeper of the Chief Office (200), shown under Superintendence (p. 113)	5,56,800				5,55,000			
			Deduct—Pay of the Inspector of the Cordite Factory guard (150), shown under "Police Force, Special" (p. 117)	2,400				2,400			
			Deduct—Pay of Inspectors of the Criminal Investigation Department 1 (200), 5 (175), 3 (150) shown under Criminal Investigation Department (p. 123).	1,800							
			Deduct—Pay of Inspectors of Railway Police, Madras and Southern Mahratta Railway (260), 2 (175) shown under Railway Police (p. 125)	18,300				18,900			
			Deduct—Pay of Inspectors of Railway Police, South Indian Railway, 1 (250), 3 (175), 1 (150) shown under Railway Police (p. 130)	6,600				6,600			
			Deduct—Pay of Inspector of Railway Police, Bengal Nagpur Railway (150), shown under Railway Police (p. 127)	11,100				11,100			
			Deduct—Pay of Prosecuting Inspector, Railway Police, Madras (200), shown under Railway Police (p. 125)	1,800				2,100			
			Deduct—Pay of Inspectors of the Police Training Schools, 2 (250), 3 (200), 1 (175), 4 (150) (p. 118)	2,400				2,400			
			Deduct—Pay of the Inspector (175) shown under "20-H. Police—General Supervision" (p. 132).	28,300				28,300			
			Deduct—Pay of the Inspector (175) shown under "20-H. Police—Kammapuram Settlement" (p. 135) for 6 months	2,100				2,100			
				1,050							
	109	109	Sergeants—		4,80,450				4,81,200		
			19 (100), 35 (90), 55 (80)	1,13,400				1,13,520			
			Deduct—Pay of the Sergeant of the Cordite Factory guard 1 (80) shown under Police Force, Special (p. 117)	960				2,040			
		Carried over	1,12,440	4,80,450			1,11,480	4,81,200			

DETAILED ACCOUNT No. 20C.—POLICE.—District Executive Force—cont.

	Numbers		DISTRICT POLICE—cont.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919		Budget Estimate, 1918-1919		Accounts, 1917-1918.	
	1918-19	1919-20		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Police Force, General—cont.								
			Brought forward	1,12,440	4,80,450			1,11,480	4,81,200		
Police Force—cont.			Deduct—Pay of the Sergeants in the Recruits School, 1 (80), 3 (80), shown under Police Training Schools (p 118).	3,960				4,200			
			Deduct—Pay of the Sergeants of the Railway Police Madras and Southern Mahratta Railway, 2 (10) 3 (80) shown under Railway Police (p 128)	5,040				5,160			
			Deduct—Pay of the Sergeants of the Railway Police South Indian Railway, 2 (100), 2 (80) shown under Railway Police (p 10)	7,440				7,440			
			Sub-Inspectors—64 (100), 261 (80), 327 (70), 449 (80) 251 (50)		96,000	51 12,000		94,680		51,78,940	
			Deduct—Pay of 30 Sub-Inspectors in the Recruits' School is shown under Police Training Schools (p 11)	21,960				22,200			
	612	610	Head Constables, I Grade (25)	1,88,000	10,53,960			1,83,800	10,47,800		
	1,082	1,080	Do II Grade (21)	2,72,160				2,72,664			
	1,387	1,375	Do III Grade 1,088 (17), 308 (16)	2,76,792				2,75,198			
				7,31,952				7,31,460			
			Deduct—Pay of 24 Head Constables in Recruits' Schools shown under Police Training Schools (p 118)	8,100				7,860			
	24 (17)	34,352	Constables 2,760 (13), 3,205 (12), 5,870 (11) 7,292 (10), 1,009 (12), 1,146 (11) 1,908 (10), 1,362 (9)		7,23,852			7,23,800			
					32,20,784			32,42,478			
			Personal allowance (10)					140			
	2	2	Temporary Establishment—Inspectors (150)	3,600				600			
	11	11	Sub-Inspectors (50)	6,600				800			
	1	1	Sergeant (80)	960				980			
	5	3	Head Constables 2 (17), 1 (10)	800				1,104			
	207		Nails 124 (15), 83 (14)	36,264							
	24	24	Constables 15 (10) 9 (9)	2,828				2,862			
					50,850			15,120			
					56,25,846			56,04,801			
			Deduct—Probable Savings	4,06,846				3,59,230			
			Total, Police Force, General		52,19,000		51,16,000	52,45,574		51,78,940	
			Police Force, Special								
			Special Police charged for to parties concerned								
Establishment—	3	3	Private Guards, Permanent—								
	29	29	Head Constables (21) 2 (17)	660				660			
Allowances—			Constables 3 (11), 26 (10)	3,516				3,516			
			House rent and other Allowances—								
			Local Allowance 10 (1)	120				120			
			Cordite Factory Guard.		4,296			4,296			
			Permanent								
Establishment—	1	1	Inspector (150), transferred from "Police Force, General" (p 116)	1,800							
	2	1	Sergeant (80) transferred from "Police Force, General" (p 116)	960				2,040			
	8	8	Head Constables 2 (25), 3 (21), 3 (16)	1,932				1,932			
	70	70	Constables 2 (12), 5 (11), 25 (10), 38 (9)	8,472				8,544			
Allowances—			House-rent and other Allowances—								
			Duty and Local Allowances 1 (25), 1 (20), 1 (15), 3 (7), 70 (5), 3 (1)	5,628				5,268			
			Conveyance Allowance (15)	180							
			Temporary.		18,972			17,784			
Establishment—	1	1	1 Sergeant (80)								
	104	104	Head Constables 2 (25), Constables 102 (9)								
Allowances—			House-rent and other Allowances—								
			Nil Allowance (15)								
			Local Allowance 2 (7) and 102 (5).		19,656			19,656			
			Mandapam Quarantine Camp Guard, Permanent								
Establishment—	1	1	Sub-Inspector (50)	600				600			
	1	1	Head Constable (17)	204				204			
	10	10	Constables 2 (12), 1 (11), 7 (10)	1,260				1,284			
Allowances—			House-rent and other Allowances—								
			Conveyance Allowance (5)	60				60			
			Local Allowance 1 (10), 1 (3), 10 (2)	396				396			
					2,520			2,544			
			Carried over		45,444			44,290			

DETAILED ACCOUNT No. 20C.—POLICE.—District Executive Force—cont.

	Numbers.		DISTRICT POLICE—cont. Police Force, Special—cont.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—	2	2	Brought forward .		45,444				44,280		
	13	10	Special Police charged for to parties concerned—cont								
			Madras Wireless Station Guard.	408				408			
			Head Constables (17)	2,280	2,688			2,280	2,688		
	1	...	Port Police, Cuddalore—								
			Sub-Inspector (80)					960			
	12	...	Conveyance Allowance (15)			(a)		180			
	1	...	Constables (10) . . . . .	...		49,600		1,440			
	4	...	Tindal (11)					132			
			Lascars (9)					432			
Allowances—			Private Guards, Temporary—						3,144		
	1	...	Sub-Inspector (80) . . . . .	...				960			
			Local Allowance (20) . . . . .	...				240			
			Conveyance Allowance (15) . . . . .	...				180			
	7	5	Head Constables (17)	1,020				1,428			
	27	18	Constables (10)	2,160				3,120			
			The crew of the Patrol Launch at Cocanada, 1 Driver (50), 1 Serang (30), 2 Lascars (17), 3 Lascars (8) and 1 Cleaner (12).					1,800			
			Local allowance to the Rameswaram Temple Guard 1 (3) 6 (3)	180				180			
			Local allowance to the smallpox camp guard, Coonoor municipality 2 (5) for 6 months.	...	3,360			60		48,407	
			Punitive Police, Kamdi—								
Establishment—	...	1	Clerk (20)	240							
	...	1	Inspector (150)	1,800							
	...	1	Sergeant (30)	960							
	...	1	Jamadar (25)	300							
	...	4	Head Constables, 2 (21), 2 (17)	912							
	...	50	Constables 50 (10—1—18)	6,000							
	...	1	Bugler (1—1—13)	156							
			Temporary Establishment for 6 months (3)								
	...	1	Special Magistrate (125)	750							
	...	1	Clerk (20)	120							
Allowances—	...	2	Peons (7) each	84							
	...	2	Amins (15) each	180							
	...	2	Temporary Establishment for 3 months (3).								
	...	1	Special Revenue Inspector (35)	105							
	...	1	Peon (7)	21							
			House-rent and other Allowances—								
			House Allowance 1 (15)	180							
			Local Allowance for Jamadar (10) and for Constables and Head Con- stables 54 (3)	2,064							
			Other items	200	14,172						
					65,664			7,968			
Police Force—			Deduct—Probable Savings		4,728			58,060			
			Deduct—Cost of the Mandapam Quarantine camp guard recovered from the Ceylon Government		2,520			2,544			
			Total, Special Police, etc.		58,416		49,600	49,440		48,4	
			Additional Police entertained in consequence of Plague.								
			Clerks								
			Head Constables								
			Constables	1,00,000		1,00,000		66,070		1,10,398	
			Travelling Allowance								
			Grain Compensation Allowance								
			House-rent and other allowances—							8	
Supplies and Services—			Local Allowance								
			Local Allowances for high prices . . . . .	...		1,800				4	
			Contract Group—								
			Lump Provision for Huts	500		500		500		...	
			Total, Additional Police, etc.		1,00,500		1,02,300	66,570		1,10,341	
			Police Training Schools.								
	4	4	Principals (700), (300), 2 (250) transferred from District Executive Force—Salaries (p. 115)	18,000		17,700		25,200		27,685	
			Exchange Compen. Allowance . . . . .	...	18,000	75		273		504	
	18	13	Inspectors 2 (250), 3 (200), 4 (175), 4 (150), transferred from "Police Force, General" (p. 116)	28,800			17,775	28,200			28,181
	4	4	Sergeants 1 (90), 3 (80), transferred from "Police Force, General" (p. 117)	3,960				4,200			
Establishment—	1	1	Instructor in Plan-drawing (100)	1,200				1,200			
			Compensatory Personal Allowance to do. (5—5—25)	180				120			
			Carried over	84,140	18,000	...	17,775	88,720	25,473	...	28,189

(a) Includes Rs. 2,100 on account of local allowance for high prices.

*Hire of a cart required for the use of the Punitive Police Force at Kamudi sanctioned in G.O. No. 628, Home (Judl.), dated 17th March 1911.

(5) G. O. No. 959, Home (Judicial) dated 30th April 1912.

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DETAILED ACCOUNT NO. 20C.—POLICE.—District Executive Force—cont.

	N. 507.		DISTRICT POLICE—cont.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Police Training Schools—cont.								
			Brought forward .	34,140	18,000	...	17,775	33,720	25,473		28,139
ishment—	1	1	Sub-Inspector (60)	720							
	30	30	Sub-Inspectors 5 (80), 5 (70), 8 (60), 12 (50) transferred from "Police Force, General" (p. 117)	21,980				720			
	8	8	Assistant Drill Instructor—Head Constables (25)	900				22,200			
	35	35	Assistant Drill Instructors and Armourers (Head Constables) 5 (25), 10 (21) 30 (17) transferred from "Police Force General" (p. 117)			87,000		900		74,584	
	2	2	Munshis for Probationers (50)	4,100				7,860			
	1	1	Riding Instructor (25—2—35)	1,200				1,200			
	1	1	Southard Teacher (100—10—150)	372				348			
	6	6	Ulkas (50), 3 (80), (20), (20—1—25)	1,800				1,800			
	19	19	Peons and Orderlies 13 (9), 7 (7)	2,220				2,148			
	4	4	Muchis (8), 3 (7)	1,834				1,884			
	9	9	Buglers (14)	348				348			
	4	4	Bellowsboys 4 (9)	1,512				1,512			
				432				432			
ances—					75,588		87,000		75,072		74,584
			Travelling Allowance	2,000		2,800		1,500		3,953	
			Grain Compensation Allowance	500		335		500		354	
			House-rent and other Allowances—								
			Duty Allowance of Principal, Police Training School, Vellore (100)	1,200		1,200		1,200		1,200	
			War Allowance	1,218		755		...		...
lies and nces and tingencies—			Local allowance for high prices	...		970		...		...
			Contract Group—		4,918		6,060		3,200		5,507
			Service Postage and Telegram Charges	1,050				1,050			
			Hot and Cold Weather Charges	200				200			
			Clearing Charges	4,300				4,300			
			Purchase and Repair of Furniture	2,000				2,000			
			Petty Construction and Repairs	200				200			
			Office Expenses	4,400				4,400			
			Purchase of Saddlery	100				100			
			Feeding Charges of Horses	3,000				3,000			
			Miscellaneous	800				600			
			Packing and Carriage of Clothing, etc.	...				300			
			Tour Charges	20				20			
					15,870		17,102		16,170		18,916
			Non-Contract Group—								
			Books	100		100		100		— 2	
			Rents, Rates and Taxes	7,000		7,500		7,500		6,402	
			Contribution for Band	1,200		1,200		1,200		1,200	
			Contribution for the District Board, N. Arcot, for the services of their Veterinary Assistant to the Police Training School, Vellore	120		120		120		70	
			Remuneration to Examiners	100		100		100		54	
			Purchase of Horses	2,500		2,000		1,000		2,682	
			Library Charges including pay of an Attender on (10—1—13)	774		774		774		711	
			Pay of Menials	4,134		3,954		3,324		2,754	
			Telephone Charges	310		310		315		310	
			Games	2,500		2,800		2,500		2,463	
			Recruits' Charges and Prizes	11,000		8,735		11,000		10,507	
			Vellore Fort Conservancy Charges	1,850		4,470		...		...
					31,588		31,463		27,933		27,456
					1,45,964				1,47,848		
			Deduct—Probable Savings	64				24			
			Total, Police Training Schools		1,45,900		1,39,400		1,47,824		1,54,602
			HOSPITAL CHARGES.								
aries—	2	2	Military Assistant Surgeons (200), (100)	3,800				3,800			
	1	1	Contribution towards the pay of an Assistant Surgeon for treating the Police sick	...				195			
	1	1	Civil Assistant Surgeon (10—10—300)	1,800				1,800			
	8	8	First-class Senior Grade Sub-Assistant Surgeon (100)					1,200			
	1	1	First-grade Sub-Assistant Surgeons (55)					3,240			
	8	8	Second-grade Sub-Assistant Surgeon (35)					920			
	1	1	Third-grade Sub-Assistant Surgeons (45)					3,340			
	8	8	Fourth-grade Sub-Assistant Surgeons (30) for 15 months and 1 (30) for 10 months					1,020			
	19	19	Sub-Assistant Surgeons (50 to 100)	14,820				...			
			Contribution towards the medical and mental establishment for treating the Police sick	875				2,280			
					21,095						
					21,095		17,000		20,235		18,611
			Carried over								

DETAILED ACCOUNT No. 20C.—POLICE.—District Executive Force—cont.

	Numbers.		DISTRICT POLICE—cont.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1916-1918.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			HOSPITAL CHARGES—cont.								
			Brought forward .		21,095		17,000		20,335		16,61
Establishment—	11	12	Compounders (25), 4 (21), 3 (18), 4 (15) .		2,676		2,400		2,424		1,99
			Temporary Establishment for Sivakasi.*								
	1	1	Sub-Assistant Surgeon (50 to 100)	780				960			
	1	1	Attender (6)	72				72			
			Allowances—								
			Charge Allowance (10)	120				120			
					972			1,152			
Allowances—			Travelling Allowance	1,500		1,200		1,500		924	
			Grain Compensation Allowance . . . . .	...		20		...		176	
			Staff Allowance to Military Assistant Surgeons 2 (30)	720				720			
			Charge Allowance to Sub-Assistant Surgeons 19 (10)	2,280				700			
			Duty Allowance to Sub-Assistant Surgeons for doing Police Hospital Work 7 (10)	840				840			
			Duty Allowance to a Compounder for doing Police Hospital Work 1 (5)	60		4,180		60		4,179	
			Local Allowance 50, 4 (15), 2 (10) and 1 (3)	1,596				1,560			
			Allowance for delivering First-aid lectures (30), 3 (15)	900				870			
			Language Allowance 2 (2)	48				48			
			House-rent Allowance 3 (8), 2 (5) and 1 (3)	444				408			
			War Allowance	380		250		...			
			Local Allowance for high prices . . . . .	...		450		...			
					8,748		6,100		6,706		5,27
Supplies and Services and Contingencies—			Contract Group—								
			Perishable and Contingencies	8,953				8,952			
			Cost of Medicines	11,300				11,300			
			Repairs to Police Wards	100				100			
					20,352		17,000		20,352		19,83
			Non-contract Group—								
			Diet of Patients	22,000		23,000		31,000		20,824	
			Pay of Menials	6,988		6,500		5,470		5,251	
			Rents, Rates and Taxes	900		900		1,250		910	
			Cost of Bedding and Furniture	1,600		1,600		1,600		1,142	
					31,488		32,000		29,330		28,12
			Lump provision for enhanced rate of pay for Sub Assistant Surgeons . . . . .	...				4,000			
					85,331			84,189			
			Deduct—Probable Saving	2,396				3,189			
			TOTAL, HOSPITAL CHARGES		82,935		74,500		81,000		71,84
			HACKNEY AND STAGE CARRIAGE ESTABLISHMENTS.								
Establishment—	36	41	Head Constables 5 (25), 1 (21), 30 (17), 5 (16)	8,892				7,812			
	50	53	Constables 8 (13), 3 (12), 14 (11), 22 (10), 2 (10), 4 (9)	6,876		14,500		6,636		13,831	
	1	...	Temporary Head Constable (17) . . . . .	...				204			
					15,768			14,652			
			Deduct—Probable Savings	120				384			
Contingencies—			Contract Group—		15,588		14,500		14,268		13,831
			Postage, Brass Badges, etc.	1,500		1,200		1,500		964	
			TOTAL, HACKNEY AND STAGE CARRIAGE ESTABLISHMENTS		17,088		15,700		15,768		14,795
			ALLOWANCES.								
Allowances—			Travelling Allowance	8,50,000		8,10,000		8,00,000		8,08,787	
			Cost of Railway Warrants	3,90,000		3,88,000		3,80,000		3,54,888	
			Grain Compensation Allowance	1,500		1,800		1,000		897	
			Carried over	12,41,500		11,98,800		11,61,000		11,62,373	

* This will be absorbed in the permanent establishment sanctioned in G.O. No. 27, Public, dated 19th January 1918, only after the Police Hospital at Sivakasi is constructed.

(a) Included in Salaries above.

DETAILED ACCOUNT No. 200.—POLICE.—District Executive Force—cont.

DISTRICT POLICE—cont.		Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.		
ALLOWANCES—cont.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward		12,41,500		11,94,300		11,61,000		11,62,372		
Allowances—cont.	House-rent and other Allowances—									
	Local Allowance to Superintendents of Police, Jeypore and Trichinopoly 1 (100) and 1 (150)	3,000				3,000				
	Local Allowance to Assistant Superintendents of Jeypore, Bhadrachalam and Russellkonda 3 (100)	3,600				3,600				
	Local Allowance of District Police Office Establishment 1 (40), 1 (30), 1 (25), 2 (15), 5 (10), 16 (5), 3 (3), 2 (2), 1 (1)	3,228				3,168				
	Local Allowance of Inspectors 3 (50), 14 (30), 2 (25) and 8 (15)	8,880				8,880				
	Duty and Local Allowances of Sub-Inspectors 19 (25), 5 (20), 91 (15), 1 (10) and 13 (7½)	24,570				24,570				
	Duty and Local Allowances of Sergeants 1 (20) and 4 (15)	960				960				
	Duty and Local Allowances of Head Constables 52 (10), 2 (8), 37 (7), 1 (6), 35 (5), 12 (4), 24 (3), 167 (2), 5 (1½) and 94 (1)	18,138				17,328				
	Duty and Local Allowances of Constables 149 (6), 305 (5), 12 (4), 303 (3), 211 (2), 112 (1½), 3,318 (1) and 141 (½)	88,254				88,628				
	Local Allowance to the men of the Armed reserve at Sivakasi	...				1,728				
	Local Allowance to the members of the Signalling Party of 58 Head Constables and 290 Constables at Re. 1 each	...		1,38,200				1,34,608		
	Shorthand Allowance 45 (10)	5,400					4,176			
							5,400			
	TEMPORARY ESTABLISHMENT.									
	Local Allowance of Head Constables and Constables 1 (17), 2 (6), 7 (5) and 4 (2)	744					792			
	Local Allowance of Head Constables and Constables 1 (50), 9 (30), 6 (7), 67 (4)	7,560					6,084			
	Local Allowance of Naiks 3 (3), 3 (2), 6 (1)	253					...			
	HACKNEY CARRIAGE ESTABLISHMENT.									
	Duty Allowance of Inspectors and Sub-Inspectors for Supervision 3 (15), 3 (10) and 25 (5)	2,340					2,340			
	Duty Allowance for Head Constables and Constables 4 (7), 19 (5), 9 (4) and 9 (3)	2,292					636			
	Duty Allowance to the Constables at Negapatam and Madura Towns 3 (1)	36					36			
	Temporary Head Constable 1 (5)	...					60			
	Deduct—Local Allowance payable by the Pudukkottai State 1 (150) and 1 (10)	1,920					1,920			
		1,67,334			1,38,200		1,64,466			1,34,608
	War Allowance	12,054			8,800		...			
	Local Allowance for high prices	...			1,92,200		...			
		1,79,388								
		16,288								
	Deduct—Probable Savings									
	TOTAL, ALLOWANCES			14,04,600		15,33,500		13,25,466		12,96,975
SUPPLIES AND SERVICES.										
Supplies and Services—	Contract Group—									
	Petty Construction and Repairs		1,26,407		1,15,407		1,26,407		1,21,195	
	Non-contract Group—									
	Clothing and Uniform—									
	Jail Supplies									
	Cost of European Stores									
	Local Purchases	5,50,000		5,00,000		5,00,000		3,85,691		
	Charges for making up Clothing									
	Freight on European Stores	600		...		600		...		
	Purchase of tents	...		...		...		328	
	Arms including Swords									
	Ammunition	37,000		70,000		84,000		79,061		
	Accoutrements									
	Rewards	75,000		55,000		75,000		50,155		
	Purchase of Elephants	3,000		...		3,000		...		
	Law Charges	3,000		1,768		768		...		
	Extradition Charges	380		280		280		...		
	Cost of Land	1,000		1,000		1,000		1,000		
			7,19,880		6,27,998		6,64,598		5,16,346	
	TOTAL, SUPPLIES AND SERVICES			8,46,287		7,48,400		7,91,000		6,97,541

DETAILED ACCOUNT No. 20C.—POLICE.—District Executive Force —cont									
Contingencies—	DISTRICT POLICE—cont		Budget Estimate, 1919-1920		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			CONTINGENCIES.						
	Contract Group—								
	Service Postage and Telegram Charges		1,22,000				1,22,000		1,19,354
	Photograph Charges		700				700		
	Packing and Carriage of Clothing						5,300		
	Purchase and Repair of Furniture		10,000				10,000		
	Tour Charges		36,000				36,000		
	Landing and Shipping Charges		20		84,00		20		1,64,417
	Hot and Cold Weather Charges		3,500				3,500		
	Cleaning Charges		16,600				16,600		
	Repairs of Arms and Accoutrements		2,400				2,400		
	Office Expenses		74,000				74,000		
	Miscellaneous		11,480				11,480		
	Non-Contract Group—			2,76,700		2,84,000		2,82,000	2,88,771
	Packing and Carriage of Clothing		10,380						
	Purchase of Books		150		330		130		130
	Purchase of Boats		500				800		
	Telephone Charges		4,900		4,870		4,740		4,808
	Special Rewards		12,400		9,400		12,100		9,647
	Rents, Rates and Taxes		64,000				56,000		1,21,458
	Lump grant for the renting of quarters for the constabulary		73,000		1,20,000		73,000		
				1,65,810		1,34,400		1,47,050	1,85,789
	Deduct—Probable Savings			12,980					
	TOTAL, CONTINGENCIES			4,23,530		4,18,000		4,29,080	4,19,560

DETAILED ACCOUNT No. 20D.—POLICE.—Village Police									
	Number								
	1918-1919	1919-1920							
Establishment—	1,151	1,112	Police Talaiyaris 7 (7), 8 (6), 1,077 (5), 33 (4)	67,524					
Allowances—			Temporary Talaiyaris 6 (5)	360		63,300		68,940	63,542
			Grain Compensation Allowance	16,000		13,400		13,000	14,666
			House rent and other Allowances—						
			Local allowance for high prices			9,300		...	...
			Deduct—Probable Savings		83,884			82,300	
			TOTAL		81,000		86,000	77,000	78,208
RIVERNIA TALAIYARIS.									
Establishment—	2,873	2,968	Ryotwari Talaiyaris 12 (7), 80 (6), 1,166 (5), 21,698 (4), 7 (3)	11,15,484				11,17,788	
Allowances—			Anticipated increase owing to revision of Ryotwari Talaiyari Establishment	13,550				3,400	
			Deduct—Probable Savings	11,32,034				11,21,188	
				20,000				60,000	
					11,12,034		10,63,000	10,71,168	10,82,656
			PROPRIETARY ESTATES VILLAGE SERVICE.						
Establishment—	1,042	11,021	Talaiyaris 10,312 (3), 681 (4), 3 (4), 18 (5), 7 (6)	4,05,666				4,06,278	
Allowances—			Anticipated increase owing to revision of Village Establishment (Talaiyaris)	12,000				38,968	
			House rent and other Allowances—						
			Hill Allowance (5)	60				60	
			Deduct—Probable Savings	4,17,726				4,48,306	
				17,000				14,500	
Supplies and Services—					4,00,726		3,94,000	4,28,808	3,84,165
			Belts and Badges	958				884	
			Other Contingencies	10				10	
			Deduct—Contribution from District Board, Tanjore		15,13,729			15,00,888	
			For rounding		888			888	
			TOTAL		15,18,000		14,63,000	15,00,000	14,66,828
			TOTAL, VILLAGE POLICE		15,91,000		15,48,000	15,77,000	15,45,084

DETAILED ACCOUNT NO. 20E.—POLICE.—Criminal Investigation Department.

	Number			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-19.	1919-20.		Rs.	Re	Rs.	Re	Rs.	Re	Rs.	Re
Salaries—	1	1	Deputy Inspector General of Police (1,500), transferred from "Superintendence" (p. 114),	19,000		18,000	156	18,000	512	18,000	944
	1	1	Exchange Compensation Allowance.								
	1	1	Personal Assistant to Deputy Inspector-General (800), transferred from "District Executive Force—Salaries" (p. 115).	9,600		10,800	94	9,600	273	10,424	542
	2	2	Exchange Compensation Allowance Deputy Superintendents (400), (350), transferred from "District Executive Force—Salaries" (p. 115)	7,800				7,800		10,800	
	1	1	Officer on special duty at Dhanushkodi (400) transferred from "District Executive Force—Salaries" (p. 115)	4,800		10,900		4,800			
				40,200		39,950		40,985		40,710	
			<i>Deduct</i> —One-fourth salary and Exchange Compensation Allowance of Deputy Inspector-General chargeable to Railway Police (pp. 125, 127, 129, 129 & 130)	4,500		4,539		4,628		4,786	
					35,700		35,411		36,357		35,974
Executive Force—	9	9	Inspectors 1 (200), 5 (175), 3 (150), transferred from "District Executive Force—Police Force, General" (p. 116)	18,300				18,900			
	1	1	Inspector, Temporary (150) for 7½ months	1,125				2,400			
	15	15	Sub-Inspectors 2 (100), 4 (80), 5 (70), 3 (60), 1 (50)	13,200				13,200			
	16	16	Head Constables 3 (30), 6 (25), 7 (30)	4,560				3,840			
	12	12	Constables 4 (15), 8 (14)	2,064				1,596			
					39,249		37,600		39,936		37,835
Office Establishment—	1	1	Head Clerk (90—5—120)	1,440				1,440			
	8	8	Clerks (60), (50), (40), (35), (30), 2 (35), (20)	3,420		7,844		3,420		7,459	
	1	1	Circuit Writer (50)	600				600			
	1	1	Typist (30—1—50)	432				420			
	1	1	Attender (12—1—14)	168				168			
	11	11	Orderlies 3 (12), 8 (11)	1,488		115		1,464		108	
			Grain Compensation Allowance	120				...		...
			House-rent and other allowances	642		355		...		...
			War allowance			223		...		...
			Local allowance for high prices	8,316		8,537		7,512		7,567	
			<i>Deduct</i> —One-fourth cost of Deputy Inspector-General's Office Establishment chargeable to Railway Police (pp. 125, 127 to 130)	1,917		2,137		1,908		1,892	
					6,398		6,400		5,604		5,61
Special branch—	4	4	(250—20—350), (150—10—200), (120—6—150), and (100—4—120)	1,500		9,000		8,800		8,760	
	1	1	Manager (100—5—150)	8,016				1,440			
Finger-print Bureau—	18	18	Clerks (20 to 80)	162				7,992			
	1	1	Attender (12—1—14)	120				156			
	1	1	Peon (10)			9,798		120			
					9,798		9,700		9,708		8,0
Temporary Establishment—	1	1	Shroff (40)			480		480		480	
Allowances—			Travelling Allowance	30,000		27,000		32,180		28,619	
			Grain Compensation Allowance	80		66		200		64	
			House-rent and other Allowances								
			Duty allowance 1 (100), 2 (75), 9 (50), 15 (30), 16 (7), 12 (3) and 1 (50) for 7½ months and 1 (25) & 13 (5)	17,331		17,694		16,656		17,028	
			Hill Allowance	480		372		...		...
			War Allowance	468		392		...		...
			Local Allowance for high prices			48,359		45,524		49,036	
					1,48,979		1,48,915		1,49,881		1,40,
			Carried over								

DETAILED ACCOUNT No. 20E.—POLICE.—Criminal Investigation Department—cont.

	Numbers.			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920		Rs.	Pas.	R.	P.	Rs.	P.	Rs.	P.
Supplies and Services—			Brought forward		1,18,979		1,43,915		1,49,881		1,40,7
			Non-Contract Group—								
			Special Rewards	3,000		3,100		3,000		2,732	
			Rewards	600		100		600		291	
Contingencies—			Law Charges	50		50		10			
					3,650		3,250		3,610		3,0
			Contract Group—								
			Photograph Charges	400				400			
			Package and carriage of Clothing, etc.		400			10			
									110		
			Contract Group—								
			Service Postage and Telegram Charges	6,300				6,300			
			Hot and Cold Weather Charges	50				50			
			Tour Charges	60				60			
			Purchase and Repair of Furniture	250				250			
			Office Expenses	600				600			
			Cleaning Charges	108				108			
			Miscellaneous	5				5			
					7,373		7,387		7,373		8,0
			Non-Contract Group—								
			Purchase of Books	10		10		10			
			Rents, Rates and Taxes	10,116		10,108		9,591		9,397	
			Telephone Charges	430		330		430		240	
					10,556		10,448		10,331		9,6
					1,70,955				1,71,605		
			Deduct—Probable Savings		2,558				2,905		
			TOTAL		1,68,000		1,65,000		1,68,700		1,61,4

DETAILED ACCOUNT No. 20F.—POLICE.—Railway Police

SUMMARY											
MADRAS AND SOUTHERN MAHRATTA RAILWAY				71,073				70,900			
BENGAL-NAGPUR RAILWAY				5,683				6,212			
PARIKIMEDI LIGHT RAILWAY				268				271			
BEZWADA EXTENSION (HIS HIGHNESS THE NIZAM'S GUARANTEED STATE RAILWAY)				364				364			
HOSPET-KOTTUR AND BELLARY-RAYADRUĞ BRANCHES				3,948				3,905			
SOUTH INDIAN RAILWAY				68,234				68,351			
TEMPORARY ESTABLISHMENT FOR PLAGUE				432				1,752			
WAR ALLOWANCE				270							
					1,50,270				1,51,775		
Deduct—Probable Savings					1,570				1,320		
For rounding									255		
TOTAL					1,48,700		1,43,000		1,50,200		1,40,

	Numbers.		DETAILS.								
	1918-1919	1919-1920									
Salaries—			MADRAS								
			SUPERINTENDENCE AND OTHER CHARGES.								
	1	1	Superintendent of Railway Police, Madras (800), transferred from District Executive Force—Salaries (p. 115)	10,800				10,800			
			Exchange Compensation Allowance.					807			
Superintendent's Office—	1	1	Assistant Superintendent of Railway Police, Madras (800), transferred from "District Executive Force—Salaries" (p. 115)	3,600				3,600			
					14,400				14,707		
Establishment—	1	1	Manager (100— $\frac{1}{2}$ —175)	1,500				1,300			
	1	1	Accountant (80— $\frac{1}{2}$ —80)	720				720			
	15	15	Clerks 2 (50), 1 (40), 2 (35), 2 (30), 5 (25), 1 (20—1—25), 2 (20)	5,496				5,484			
	2	2	Munchis (12), (10)	264				264			
	1	1	Head Constable (17)	204				204			
	4	4	Constables 3 (11), 1 (10)	516				528			
					8,700				8,400		
Carried over					28,100				28,107		

(a) Includes Exchange Compensation allowance Rs. 1,374 and Grain Compensation allowance Rs. 127.

(b) Includes Exchange Compensation allowance Rs. 207, Grain Compensation allowance Rs. 125, War allowance Rs. 205, and Loc

allowance for high prices Rs. 3,000.

DETAILED ACCOUNT No. 20F.—POLICE.—Railway Police—cont											
	Numbers			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			MADRAS—cont.								
			SUPERINTENDENCE, ETC.—cont.								
			Brought forward		23,100				23,107		
Prosecuting Agency and Reserve Force—	1	1	Prosecuting Inspector (200) transferred from District Executive Force (p. 116)	2,400				2,400			
	2	2	Sub-Inspectors 1 (80), 1 (50)	1,320				1,320			
Allowances—			Travelling Allowance	1,800	3,720			1,800	3,720		
			Grain Compensation Allowance	300				300			
			House-rent and other allowances— Local allowances (150), 1 (100), 4 (1)	3,048				3,048			
Contingencies—					5,148				5,148		
			Contract Group—								
			Service Postage and Telegram Charges	1,600				1,600			
			Tour Charges	200				200			
			Purchase and Repair of Furniture	150				150			
			Hot and Cold Weather Charges	80				80			
			Cleaning Charges	100				100			
			Office Expenses	300				300			
			Miscellaneous	80				80			
			Packing and Carriage of Clothing					10			
					2,480				2,470		
			Non-Contract Group—								
			Rents, Rates and Taxes	1,500				1,500			
			Telephone Charges	350				350			
			Purchase of Books	10				10			
					1,860				1,860		
					36,288				36,305		
			Chargeable in mileage proportion to—								
			Madras and Southern Mahratta Railway.	29,722				29,798			
			Bengal-Nagpur Railway (p. 127)	4,523				4,483			
			Parlakimedi Light Railway (p. 128)	419				415			
			Bezwada Extension (p. 128)	351				348			
			Hospet-Kottur and Bellary-Rayadrug lines (p. 129)	1,273				1,261			
					36,288				36,305		
Establishment—			MADRAS AND SOUTHERN MAHRATTA RAILWAY.								
			Criminal Investigation Department Charges (p. 125)	2,860				2,956			
			Superintendence charges in mileage proportion transferred from "Railway Police, Madras—Superintendence".	29,732	32,592			29,798	32,754		
			DETECTIVE AND TRAVELLING STAFF.								
Police Force—	3	3	Inspectors (200) 2 (175), transferred from "District Executive Force" (p. 116)	6,600				6,600			
			Add—Amount transferred from Bengal-Nagpur Railway (p. 127).	625				720			
				7,225				7,320			
			Deduct—Debitable to Bezwada Extension (p. 128)	87				84			
			Deduct—Debitable to Hospet-Kottur, Bellary-Rayadrug lines (p. 129)	283				250			
					6,855				6,986		
	27	27	Sub-Inspectors 1 (100), 7 (80), 8 (70), 8 (60), 3 (50)	21,200				21,960			
			Deduct—Debitable to Hospet-Kottur, Bellary-Rayadrug lines (p. 129).	527				527			
			Deduct—Debitable to Bezwada Extension (p. 128)	405				405			
					21,268				21,028		
			Carried over		60,705				60,768		

DETAILED ACCOUNT No. 20F.—POLICE.—Railway Police—cont											
	Numbers		MADRAS AND SOUTHERN MAHRATTA RAILWAY—cont.	Budget Estimate, 1919-1920		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920		Rs.	P.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Police Force— cont.			Brought forward .		60,705				60,768		
			DETECTIVE AND TRAVELLING STAFF—cont								
	22	21	Head Constables 4 (25), 7 (21), 10 (17) .	5,004				5,208			
	158	158	Constables 19 (13), 45 (12), 70 (11), 24 (10) .	21,564				21,900			
			Deduct—Debitable to Bezvada Extension (p. 128) .	26,568				27,108			
			Deduct—Debitable to Hospet-Kottur and Bellary-Rayadruglines (p. 129) .	306				306			
				962	25,800			962	25,840		
			PLATFORM POLICE								
	5	5	Sergeants 2 (90), 3 (80), transferred from "District Executive Force" (p. 117) .	5,040				5,160			
	45	45	Head Constables 9 (25), 16 (21), 20 (17) .	10,812				10,812			
Allowances—	398	398	Constables 28 (13), 45 (12), 149 (11), 176 (10) .	51,636	67,488			51,504	67,476		
			Travelling Allowance .	20,000				22,000			
			House rent and other Allowances 21 (3), 158 (2), 124 (1) .	6,036	26,036			6,072	28,072		
			Contract Group—Packing and Carriage of Clothing, etc.					150	150		
			Contract Group—								
			Photograph Charges	20				20			
			Cleaning Charges	270				270			
			Office Expenses	2,800				2,800			
			Service Postage and Telegram Charges	700				700			
	Supplies and Services—			Toni Charges	20				20		
			Petty Construction and Repairs .	1,000				1,000			
			Purchase and Repair of Furniture .	200				200			
			Miscellaneous	24	5,034			10	5,020		
			Non-Contract Group—								
			Rewards	1,000				800			
			Purchase of Books	10				10			
			Rents, Rates and Taxes	2,500				2,500			
			Grant for the renting of quarters for the Constabulary	2,340				2,400			
			Telephone Charges	1,070				1,070			
Contingencies—			Special Rewards	80				80			
			Law Charges	80							
			Charges for dieting Railway Policemen in Local Fund and Municipal hospitals .	20	7,050			50	6,910		
			1,91,613		1,91,413				1,94,236		
			Pensionary Contribution at 7½ per cent on pay only . 10,932								
			2,02,545								
			Deduct—Seven-tenths chargeable to Railway Company .	1,41,340				1,43,636			
			Deduct—Seven-tenths of Clothing Charges (provided under "20-C—Supplies and Services") chargeable to Railway Company .	7,000				7,000			
			Deduct—Seven-tenths of the rent on Government Buildings occupied by the Railway Police, chargeable to the Railway Company .	5,000	1,53,940			3,700	1,54,326		
			Add—Three-tenths (Government Share) of rent on Railway Buildings occupied by the Railway Police .		87,673				39,900		
				5,400				5,000			
		Carried over .		43,078				44,900			

DETAILED ACCOUNT No. 20F.—POLICE.—Railway Police—cont.

	Numbers.		MADRAS AND SOUTHERN MAHRATTA RAILWAY—cont.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920		Rs.	Pes.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward .		43,073				44,900		
			WATCH AND WARD ESTABLISHMENT								
			Add—Three-tenths (Government Share)		28,000				28,000		
			TOTAL, MADRAS AND SOUTHERN MAHRATTA RAILWAY		71,073				70,900		
			BENGAL NAGPUR RAILWAY								
Establishment—			Criminal Investigation Department Charges (p. 12)	436				446			
			Superintendence charges in mileage proportion transferred from "Railway Police, Madras—Superintendence" (p. 125)	4,523	4,959			4,483	4,929		
			DETECTIVE AND TRAVELLING STAFF								
Police Force—	1	1	Inspector (150) transferred from District Executive Force (p. 116)	1,800				2,100			
			Deduct—Debitable to Madras and Southern Mahratta Railway (p. 125)	625				720			
			Deduct—Debitable to Parlakimedi Railway (p. 128)	115				132			
				1,080				1,248			
	3	3	Sub-Inspectors 2 (40), 1 (50)	2,040				2,280			
	2	2	Head Constables 1 (25), 1 (21)	552				552			
	20	20	Constables 5 (13), 8 (12), 7 (11)	2,856				2,844			
					6,508			552	6,934		
			PLATFORM POLICE								
			Head Constables (25), 2 (21), (17)	1,008				1,008			
	38	33	Constables 4 (13), 7 (12), 6 (11), 16 (10)	4,344	5,352			4,356	5,364		
Allowances—			Travelling Allowance	3,000				3,200			
			House rent and other allowances 5	552							
			Local Allowance (3), 20 (2)		3,552				3,752		
Supplies and Services—			Non-contract Group—								
			Rewards	100				80			
			Special Rewards	20	120			20	100		
Contingencies—			Contract Group—								
			Purchase and Repairs of Furniture	10				10			
			Service Postage and Telegram Charges	100				100			
			Cleaning Charges	15				15			
			Office Expenses	180				180			
			Packing and Carriage of Clothing, etc					20			
			Photograph Charges	10				10			
			Non-Contract Group—		315				335		
			Purchase of Books	5				5			
			Rents, Rates and Taxes	100				80			
			Renting of houses for the constabulary	60				...			
			Charges for Dieting Railway Policemen in Local Fund and Municipal Hospitals	20	185			20	105		
					20,991				21,509		
			Pensionary Contribution at 7½ per cent on pay only.	1,172							
				22,163							
			Deduct—Seven-tenths chargeable to Railway Company	15,528				15,897			
			Deduct—Seven-tenths of Clothing Charges (provided under "20-C—Supplies and Services") chargeable to Railway Company	600				600			
			Deduct—Seven-tenths of the rent on Government buildings occupied by the Railway Police, chargeable to the Railway Company	500				...	16,497		
					16,628						
			Add—Three-tenths (Government share) of rent on Railway buildings occupied by the Railway Police		4,863				5,012		
					820				820		
			WATCH AND WARD ESTABLISHMENT.								
			Add—Chowkidars—Three-tenths (Government Share)		1,000				900		
			TOTAL, BENGAL-NAGPUR RAILWAY.		5,863				5,232		

DETAILED ACCOUNT No. 20F.—POLICE.—Railway Police—cont.

	Numbers.			Budget Estimate, 1919-1920		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			PARLAKIMEDI LIGHT RAILWAY.								
<i>Establishment, etc.—</i>			Criminal Investigation Department Charges (p 123)	40				42			
			Superintendence Charges in mileage proportion transferred from "Railway Police, Madras, Super- intendence" (p 123)	419				415			
			Proportion of Cost of Inspector transferred from the B.N Railway (p. 127)	115				132			
			DETECTIVE AND TRAVELLING STAFF								
<i>Allowances—</i>	2	2	Constables 1 (12), 1 (11)	276				276			
			House-rent and other allowances 2 (2)	48				48			
<i>Contingencies—</i>			Travelling Allowance .	100				100			
			Non-Contract Group— Rewards	10				10			
			Contract Group— Service Postage and Telegram Charges	10				10			
					1,018				1,038		
			Pensionary Contribution at 7½ per cent on pay only . 56								
											1,074
			Deduct—Seven tenths chargeable to Railway Company .			752			762		
			TOTAL, PARLAKIMEDI LIGHT RAILWAY			266			271		
			BEZWADA EXTENSION (H H THE NIZAM'S GUARANTEED STATE RAILWAY)								
<i>Establishment—</i>			Criminal Investigation Department Charges (p 123)	84				85			
			Superintendence Charges in mileage proportion transferred from "Railway Police, Madras—Super- intendence" (p 123)	351				348			
			Proportion of cost of Detective and Travelling Staff transferred from Madras and Southern Mahratta Railway (pp 125 & 126)	798				795			
			PLATFORM POLICE.								
<i>Police Force— Supplies and Services—</i>	2	2	Constables (10)	240				240			
<i>Contingencies—</i>			Non-Contract Group— Rewards	5				5			
			Contract Group— Service Postage and Telegram Charges	10				10			
			Miscellaneous	10				10			
					1,448				1,448		
			Pensionary Contribution at 7½ per cent on pay only. 100								
											1,548
			Deduct—Seven-tenths chargeable to Railway Company .			1,084			1,079		
			TOTAL, BEZWADA EXTENSION .			364			364		

DETAILED ACCOUNT No. 20F.—POLICE.—Railway Police—cont.											
	Numbers			Budget Estimate, 1919-1920		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919		Accounts, 1917-1918.	
	1918-1919	1919-1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment—</i>			HOSPET-KOTTUR AND BELLARY- RAYADRUG LINES								
			Criminal Investigation Dept charges (p. 123)	128				128			
			Superintendence charges in mileage proportion transferred from "Railway Police, Madras—Superintendence" (p. 125)	1,278				1,261			
			Proportion of cost of detective and travelling staff transferred from Madras and Southern Mahratta Railway (pp. 125 & 126)	1,772				1,739			
			DETECTIVE AND TRAVELLING STAFF.								
<i>Police Force—</i>	5	5	Constables (10)	600				600			
<i>Allowances—</i>			House rent and other Allowances— Local Allowance 5 (2), 5 (1)	180				{ 120 60			
			TOTAL, HOSPET-KOTTUR AND BELLARY-RAYADRUG LINES		3,948			3,905			
			TRICHINOPOLY								
			SUPERINTENDENCE AND OTHER CHARGES.								
<i>Salaries—</i>	1	1	Superintendent of Railway Police— Trichinopoly—(1,000) transferred from "District Executive Force —Salaries" (p. 115)	12,000				12,000 341			
	1	1	Exchange Compensation Allowance Assistant Superintendent of Rail- way Police—Trichinopoly—(300) transferred from "District Exe- cutive Force—Salaries" (p. 115)	3,600				3,600			
					15,600			15,941			
<i>Superintendent's Office—</i>	1	1	Manager (100—, —175)	1,800				1,500			
<i>Establishment—</i>	1	1	Accountant (60— ¹ / ₂ —80)	840				720			
	14	14	Clerks 2 (50), 1 (40), 1 (35), 2 (30), 5 (25), 1 (20—1—25), 2 (20).	5,100				5,100 216			
	2	2	Muchis (10), (8)	216				204			
	1	1	Head Constable (17)	204				480			
	4	4	Constables 1 (12), 1 (11), 2 (10)	516							
					8,676			8,220			
<i>Allowances—</i>			Travelling Allowance	1,200				1,200			
			Grain Compensation Allowance	200				200			
			House-rent and other Allowances— Local Allowance 1 (150), 1 (100).	3,000				3,000			
					4,400			4,400			
<i>Contingencies—</i>			Contract Group—								
			Service Postage and Telegram Charges	1,700				1,700 50			
			Tour Charges	50				90			
			Purchase and Repair of Furniture	90				50			
			Hot and Cold Weather Charges	50				10			
			Packing and Carriage of Clothing, etc.	100				100			
			Cleaning Charges	300				300			
			Office Expenses	50				50			
			Miscellaneous		2,340			2,350			
			Non-Contract Group—								
			Purchase of Books	10				10 135			
			Telephone Charges	...	10			145			
			Carried over		31,026			31,056			

DETAILED ACCOUNT No. 20F.—POLICE.—Railway Police—cont.											
	Numbers			Budget Estimate, 1918-1920		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919		Accounts, 1917-1919.	
	1918-1919	1919-1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			TRICHINOPOLY—cont.								
			SUPERINTENDENCE, ETC.—cont.								
			Brought forward .		31,026				31,056		
			Chargeable to— South Indian Railway						31,056		
			SOUTH INDIAN RAILWAY								
			Criminal Investigation Department Charges (p 124)	2,924				2,932			
			Superintendence Charges trans- ferred from "Railway Police, Trichinopoly—Superintendence."	31,026				31,056			
			DETECTIVE AND TRAVELLING STAFF		33,950				33,968		
Police Force—	5	5	Inspectors 1 (250), 3 (175) 1 (150) transferred from "District Exe- cutive Force" (p 116)								
	29	29	Sub Inspectors 1 (100), 6 (80), 8 (70), 9 (60), 5 (50)		11,100				11,100		
	25	25	Head Constables 5 (25), 9 (21), 11 (17)		23,160				23,180		
	184	184	Constables 12 (13), 53 (12), 67 (11), 52 (10)	6,012				6,012			
				24,538				24,612			
			PLATFORM STAFF.		30,600				30,624		
	7	7	Sergeants 2 (100), 2 (90), 3 (80), transferred from "District Exe- cutive Force" (p 117)	7,440				7,440			
	49	49	Head Constables 10 (25), 17 (21), 22 (17)	11,772				11,772			
	415	415	Constables 17 (13) 51 (14), 193 (11), 124 (10)	54,672				54,576			
					73,534				76,680		
Allowances—			Travelling Allowance .	24,000				24,000			
			House rent and other Allowances— Hill and Local Allowances 1 (25) 1 (20), 2 (15) 5 (7), 18 (5), 19 (3), 198 (2), 105 (1)	9,456				9,456			
					33,456				24,000		
Supplies and Services—			Contract Group— Packing and Carriage of Cloth- ing, etc.	1,000				180			
			Petty Construction and Repairs .		1,000			1,000			
			Non-Contract Group— Rewards .	1,000				800			
			Special Rewards .	200				200			
					1,200				1,000		
Contingencies—			Contract Group— Photograph Charges .	20				20			
			Hot and Cold Weather Charges .	120				120			
			Service Postage and Telegram Charges .	1,300				1,300			
			Cleaning Charges .	300				300			
			Office Expenses .	3,800				3,800			
			Tour Charges .	10				10			
			Purchase of Furniture .	100				100			
			Miscellaneous .	114				100			
					5,784				5,750		
			Non-contract Group— Purchase of Books .	5				5			
			Rents, Rates and Taxes .	1,950				1,950			
			Grant for the renting of quarters for the Subordinate Police .	2,600				2,600			
			Telephone Charges .	520				420			
			Law Charges .	30				...			
			Charges for dieting Railway Police- men in Local Fund and Muni- cipal hospitals .	20				50			
					5,125				5,026		
				2,19,239	2,19,239				2,19,071		
			Add—Pensionary Contri- bution at 7½ per cent on pay only .	12,447							
				2,31,686							
			Carried over .		2,19,239				2,19,071		

DETAILED ACCOUNT No. 20F.—POLICE.—Railway Police—cont.

	Numbers		SOUTH INDIAN RAILWAY—cont.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			PLATFORM STAFF—cont.								
			Brought forward . . .		2,12,239				2,12,071		
			Deduct—Seven-tenths chargeable to Railway Company . . .	1,62,365				1,62,040			
			Deduct—Seven-tenths of clothing charges (provided under '20-C—Supplies and Services') chargeable to Railway Company . . .	7,000				6,500			
			Deduct—Seven-tenths of the rent on Government buildings occupied by the Railway Police chargeable to the Railway Company . . .	5,200				5,000			
			Add—Three-tenths (Government share) of the rent on Railway buildings occupied by the Railway Police . . .		1,74,565				1,73,540		
					44,674				45,531		
			Add—Three-tenths (Government share) of the cost of treating the Railway Police sick at Dhauushkodi by the Railway Medical Staff . . .		2,600				2,400		
			Add—Three-tenths (Government share) of the cost of periodical tickets purchased for the use of the Railway Police . . .		160				120		
			Add—Three-tenths (Government share) of the cost of periodical tickets purchased for the use of the Railway Police . . .		4,000				4,000		
			WATCH AND WARD ESTABLISHMENT.								
			Add—Chowkidars—Three-tenths (Government share) . . .		16,800				16,200		
			TOTAL SOUTH INDIAN RAILWAY . . .		68,234				68,351		
			TEMPORARY ESTABLISHMENT FOR PLAGUE.								
			South Indian Railway—								
Police Force—	3	3	Constables (10) . . .	360				360			
Allowances—			House-rent and other Allowances—								
			Local allowance 3 (2) . . .	72				72			
			Madras and South m Mahratta Railway—								
Police Force	10	...	Constables (10) . . .	...				1,200			
Allowances—			House-rent and other Allowances—								
			City allowance 10 (1) . . .	...				120			
			Total . . .		432			1,752			

DETAILED ACCOUNT No. 20G.—POLICE.—Cattle Pounds.

	Numbers			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishments—	2	2	Clerks in Taluk Offices (20) . . .	480				480			
	20	20	Clerks in Deputy Tahsildar's Offices (20) . . .	4,800		5,400		4,800		5,392	
			Pound-keepers, Watchers and Sweepers . . .	1,44,000		1,38,700		1,42,000		1,42,628	
					1,49,280		1,44,100		1,47,280		1,47,920
Allowances—			Travelling Allowance . . .	300		200		300		115	
			House-rent and other Allowances—								
			Local Allowance (5) . . .	60		60		60		60	
			War Allowance . . .	396		206		...			
			Local Allowance for high prices . . .	..		154		..			
					756		620		360		175
Supplies and Services—			Construction and Repair of Pounds . . .	54,000		46,200		56,000		47,061	
			Feeding Charges . . .	33,000		34,000		31,000		33,780	
			Rewards for Impounding Cattle . . .	500		680		500		804	
					87,500		80,880		87,500		81,095
Contingencies—			Hospital Charges . . .	500		400		400		370	
			Rents, Rates and Taxes . . .	500		400		500		338	
			Other Contingencies . . .	200		200		300		203	
					1,200		1,000		1,200		961
			For rounding . . .		36		...		40		...
			TOTAL . . .		2,39,700		2,26,600		2,36,300		2,30,151

DETAILED ACCOUNT No. 20H.—POLICE.—Miscellaneous								
SUMMARY.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	Rs	Rs.	Rs	Rs.	Rs.	Rs	Rs.	Rs.
GENERAL SUPERVISION	4,400		4,340		4,340		3,909	
OFFICER AND ESTABLISHMENT FOR THE CHENTSUS ON THE NALLAMALAI	6,245		5,775		4,500		4,190	
POLICE ESTABLISHMENTS FOR THE SUPERVISION OF CRIMINAL TRIBES IN CERTAIN DISTRICTS WHERE THERE ARE NO CRIMINAL SETTLEMENTS	7,152		7,416		6,516		4,784	
SETTLEMENT AT KALIOHEDU, NELLORE DISTRICT	360		7,001		21,490		22,375	
SETTLEMENT AT KAVALI, NELLORE DISTRICT	48,848		52,141		48,488		33,116	
SALVATION ARMY GIRLS' SCHOOL, NELLORE	2,930		7,294		2,400		2,248	
SETTLEMENT, GUNTUR REFORMATORY	4,474		4,574		4,574		4,352	
SETTLEMENT AT SITANAGARAM GUNTUR DISTRICT	8,424		8,424		8,424		8,719	
SETTLEMENT AT BETHAPUDI, GUNTUR DISTRICT	25,306		31,273		12,316		20,854	
YENADI SETTLEMENT AT BAPATLA, GUNTUR DISTRICT							887	
SETTLEMENT AT SIDDAPURAM, KURNOOL DISTRICT	5,464		7,380		3,484		686	
SETTLEMENT AT BHUMANNAGADDA, CHITTOOR DISTRICT	25,116		7,560		7,560		8,401	
SETTLEMENT AT KAMMAPURAM, SOUTH AROOT DISTRICT	6,532		5,200		5,132		10,900	
SETTLEMENT AT KAPPIAMPULIYUR, SOUTH AROOT DISTRICT	"		500				3,511	
SETTLEMENT AT PILLAYARPATTI, TANJORE DISTRICT			26				2,865	
SETTLEMENT, MADRAS REFORMATORY	6,222		7,188		3,458		5,113	
INDUSTRIAL HOME FOR THE CHILDREN OF CRIMINALS	42,844		22,844		52,844		4,997	
MADRAS DEPOT FOR THE SALE OF GOODS MANUFACTURED IN CRIMINAL SETTLEMENTS	3,000		"		3,000		"	
EDUCATION OF THE UPPU KORAVAS AT KULASEKHARAPATNAM, TINNEVELLY DISTRICT	348		521		371		3,869	
SETTLEMENT NEAR PALLAVARAM CHINGLEPUT DISTRICT	10,120		20,315		10,820		15,454	
KALLAR SETTLEMENT, MADURA DISTRICT	2,675		4,588		2,138		2,735	
LUMP PROVISION TO MEET CHARGES FOR THE CONVEYANCE OF SETTLERS, EX CONVICTS AND OTHERS TO CRIMINAL SETTLE- MENTS	5,000		4,000		5,000		2,856	
TRAVELLING ALLOWANCE TO SETTLERS TO VISIT THEIR CHIL- DREN IN THE INDUSTRIAL HOME	700				150			
TRAVELLING EXPENSES OF THE CHILDREN IN CRIMINAL SETTLE- MENTS SENT TO THE INDUSTRIAL SCHOOL	300		1,000		200		210	
CHARGES ON ACCOUNT OF OTHER CRIMINAL TRIBES	3,000		1,000				386	
CHARGES FOR INCAPABLES	8,000		"		"		"	
BATTA, etc. TO MEMBERS OF CRIMINAL TRIBES PRODUCED BEFORE MAGISTRATES FOR REGISTRATION	100		100		100		"	
LUMP PROVISION TO MEET EXPENDITURE SANCTIONED BY THE DEPUTY INSPECTOR GENERAL OF POLICE, RAILWAYS AND O.I.D., MADRAS					2,400		"	
LOCAL ALLOWANCE FOR HIGH PRICES			900		"		"	
		2,28 080				2,12,705		
		2,540				7,005		
Deduct—Probable Savings								
For rounding		60						
TOTAL		2,25,600		2 11,400		2,05,700		1,67,417

Number									
1918-1919.	1919 1920								
GENERAL SUPERVISION									
1	1	In-pector (175) (p. 116)	2,100			2,100			
		Duty Allowance (60)	600			600			
		Travelling allowance	500			500			
		Rents, rates and taxes	420			420			
1	1	Clerk (40—5—90) (65)	780			720			
		Total		4,400		4,340		4,340	3,909
OFFICER AND ESTABLISHMENT FOR THE CHENTSUS ON THE NALLAMALAI.									
1	1	Officer (700) (p. 115)	8,400			6,000			
		Local Allowance (100)	1,200			"			
1	1	Clerk (21)	240			240			
4	3	Peons (8), 2 (7)	264			"			
		Local Allowance 3 (2)	72			348			
		Grain Compensation Allowance	54			"			
				10,280			6,588		
		Travelling Allowance		2,000			2,138		
		Contingencies		300			274		
				12,580		11,550	9,000		
		Deduct—Portion of cost debitable to the Forest Department		6,265		5,775	4,500		
		Total		6,265		5,775	4,500		4,190

DETAILED ACCOUNT No. 20H —POLICE.—Miscellaneous—cont

Numbers.		POLICE ESTABLISHMENTS FOR THE SUPERVISION OF CRIMINAL TRIBES IN CERTAIN DISTRICTS WHERE THERE ARE NO SETTLEMENTS.	Budget Estimate, 1919-1920		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
1918-1919	1919-1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Bellary—								
7	7	Head Constables (17)	1,428				1,428			
		Cuddapah—								
1	1	Head Constable (17)	204				204			
		Ramnad—								
1		Head Constable (17)	.				204			
7		Constables (10)	.				840			
32	46	Coimbatore—								
		Constables (10)	5,520				3,840			
		TOTAL		7,152		7,416		6,516		4,784
SETTLEMENT AT KALICHEDU, NELLORE DISTRICT.										
		Police Charges—								
2		Sergeants (80)					1,920			
4		Head Constables (17)					816			
49		Constables (10)					5,760			
								8,496		7,496
		Education Charges—								
6		Headmaster and Assistants (60), 2 (15), 1 (12), 2 (3), with Grain Compensation Allowance 2 (2)					1,428			
1		Peon (7)					100			
		Purchase of Books, Slates, etc.						1,528		1,452
		Medical Charges—								
1		Sub-Assistant Surgeon (40)					480			
1		Compounder (14)					168			
1		Cook (6)					72			
1		Servant (6)					72			
		Charge Allowance to Sub-Assistant Surgeon (10)					120			
		Local Allowance to Sub-Assistant Surgeon and Compounder (10), (2)					144			
		Cost of Medicines					250			
		Contingencies					100			
								1,809		
								1,406		1,809
		Lighting Charges		20			100			
		Dietary Charges		100			750		860	
		Feeding Charges of Pupils in the School					7,000		6,516	
		Petty Construction and Repairs—								
		Works	100				500			
		Accountant (30), Clerk (25)					660			
		Travelling Allowance	40				100			
		Contingencies	100				150			
				240						
								1,410		11,616
		Supply of Drinking Water					800			
		TOTAL		360		7,091		21,490		22,875
SETTLEMENT AT KAVALI, NELLORE DISTRICT.										
		Police Charges—								
2	2	Head Constables (17)	408				408			
28	31	Constables (10)	3,720				2,760			
				4,128				3,168		
		Recurring Monthly Grant to the American Baptist Mission (\$,500)	42,000				45,000			
		Special Allowance to Medical Officer (10)	120				120			
		Contingencies	100				200			
		Contribution to the Taluk Board, Kaval, towards the cost of medicine supplied to settlers	250				...			
		Miscellaneous	2,250				...			
				44,720				45,920		
		TOTAL		48,848		52,141		48,488		38,116
SALVATION ARMY GIRLS' SCHOOL AT NELLORE.										
		Grant to Children	2,880				2,400			
		Initial Grant	50				...			
		TOTAL		2,930		7,394		2,400		2,248

DETAILED ACCOUNT No. 26H.—POLICE.—Miscellaneous—cont.										
Numbers.			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		REFORMATORY SETTLEMENT, GUNTUR.								
		Grant to the Salvation Army—								
		Recurring Monthly Grant (800).	3,600				3,600			
		Repair of Buildings	250				250			
		Municipal Tax	304				304			
		Travelling Allowance . . . .	...				300			
		Petty Construction and Repairs .	200				...			
		Duty Allowance to Sub-Assistant Surgeon (10)	120				120			
		TOTAL .		4,474		4,574		4,574		4,852
		SETTLEMENT AT SITANAGARAM, GUNTUR DISTRICT								
1	1	Police Charges—								
		Sub-Inspector (50)	600				600			
		Horse Allowance (15)	180				180			
1	1	Head Constable (17)	204				204			
15	15	Constables (10)	1,800				1,800			
				2,784				2,784		
		Grant to the Salvation Army—								
		Recurring Monthly Grant (270) and Additional Monthly Recur- ring Grant (200)		5,640			5,640			
		TOTAL .		8,424		8,424		8,424		8,719
		SETTLEMENT AT BETHAPUDI, GUNTUR DISTRICT								
1	1	Police Charges—								
		Sub-Inspector (50)	600				600			
		Conveyance Allowances (15) . .	180				180			
1	1	Head Constable (17)	204				204			
10	10	Constables (10)	1,200				1,200			
		Rent, Rates and Taxes	60				60			
				2,244				2,244		
		Grant to the Salvation Army—								
		Recurring Monthly Grant (500).	6,000				4,800			
		Additional Recurring Monthly Grant for payment to Yarakala Watchmen (196)	1,152				1,152			
		Construction of dispensary and school-house	8,750				...			
				15,902				5,952		
		Construction of roads		200				...		
		Construction of walls		200				...		
		Quarters for the Manager . . .		500				...		
		Grant for the maintenance of the school		2,000				...		
		Furniture for the school		300				700		
		Pony Allowance for the Manager (15)		180				...		
		Look-up . . . . .		...				1,000		
		Kitchens for the Manager and the Assistant Manager		600				400		
		Manager's Office		2,500				300		
		Reeling Machines . . . . .		...				...
		Iron safe . . . . .		...				100		
		Inspection Bungalow		500				...		
		Medical charges—								
		Allowance to the Sub-Assistant Surgeon, Bapatla (15)		180				720		
		TOTAL .		25,806		81,273		12,816		20,854

DETAILED ACCOUNT No. 20H.—POLICE.—Miscellaneous—cont.

Numbers		Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1919.	
1918-1919	1919-1920	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		SETTLEMENT AT SIDDAPURAM, KURNOOL DISTRICT.							
		Police Charges—							
		Inspector 1 (150)	1,300			1,400			
		Horse Allowance (15)	180			180			
		Travelling Allowance	170						
			2,080			1,980			
		Education Charges—							
		Schoolmaster 1 (15), 1 (12)	324			228			
		Schoolmistress (10)	120			96			
		Clothing for School Children	200			150			
		Contingencies	100			100			
			744			574			
		Rations	200			180			
		Petty Construction and Repairs	600			600			
			800			780			
		Weaving Establishment—							
		Cost of Implements, Wool, etc.	500			150			
		Weaving Teacher (20)	240			...			
		Bonus and Wages to Settlers	850			...			
		Purchase of a loom	200			...			
			1,790						
		Medical Charges	50						
		TOTAL	5,464		7,380	3,484			686
		SETTLEMENT AT BHUMANNAGADDA, CHITTOOR DISTRICT.							
		Recurring Monthly Grant (280)	3,360			2,400			
		Special Grant (238)	2,736			4,800			
		Construction of a Boarding School.	7,800			...			
		Capitation Grant	3,600			360			
		Fees to American Arcot Mission	360			...			
		Oil Engine and Pump	...			...
		Inspection Bungalow	4,700			...			
		Construction of a causeway and providing a rain gauge	730			...			
		Repairs to Dam	950			...			
		Providing sand and lime	...			...
		Digging a new channel	1, 80			...			
		Construct on of a Dispensary shed.	1, 80			...			
		TOTAL	25,116		7,560	7,560			8,401
		SETTLEMENT AT KAMMAPURAM, SOUTH ARCOT DISTRICT.							
		Police Charges—							
		Inspector (175) for 6 months (p. 116)	1,050			...			
		Duty Allowance (35) for 6 months	210			2,000			
		Dispensary Charges	2,000			...			
		Grant to the Salvation Army—							
		Recurring Monthly Grant (220).	2,640			2,040			
		Watchers 4 (9)	432			432			
		Revenue Inspector and Peon, Cattle Shed and Feeding charges	...			60			
		TOTAL	6,332		5,200	5,132			10,900
		SETTLEMENT AT KAPPIAMPULIYUR, SOUTH ARCOT DISTRICT.							
		Maintenance of Settlers	...			...
		TOTAL	...		500	...			8,511

MADRAS—EXPENDITURE.

DETAILED ACCOUNT No. 20H.—POLICE.—Miscellaneous—cont

Numbers.			Budget Estimate, 1919-1920.		Revised Estimate 1918-1919		Budget Estimate, 1918-1919		Accounts, 1917-1918.				
1918-1919	1919-1920		Rs	Rs	Rs	Rs	Rs	Rs	Rs				
		REFORMATORY SETTLEMENT, MADRAS											
		Teacher (25)	300				240						
		Grant to the Salvation Army—											
		Recurring Monthly Grant (355)	4,260				3,600						
		Telephone Charges	200				200						
		Travelling Allowance to the Manager					300						
		Municipal Tax	69				94						
		Insurance Premium	9										
		Contingencies	2,084				2,084						
		TOTAL		6,924		7,138		6,458		5,113			
		INDUSTRIAL HOME FOR THE CHILDREN OF CRIMINALS											
		Grant to the Salvation Army—											
		Recurring Grant	2,400				2,400						
		Rental charges (37)	414				144						
		Buildings	40,000				39,100						
		TOTAL		42,814		22,844		52,844		4,997			
				MADRAS DEPOT FOR THE SALE OF GOODS MANUFACTURED IN CRIMINAL SETTLEMENTS									
				Grant to the Salvation Army—									
				Recurring monthly grant (250)	3,000				3,000				
				TOTAL		3,000				3,000			
				EDUCATION OF THE UPPU KORAVAS AT ULASEKHARAPATNAM, TINNEVELLY DISTRICT									
				Schoolmasters (12) and (11)	276				65				
				House-rent (4)	48				48				
				Contingencies	24				58				
				TOTAL		348		521		371		3,869	
						SETTLEMENT NEAR PALLAVARAM, CHINGLEPUT DISTRICT.							
		Police Charges—											
		Constables (10)							310				
		Recurring Monthly Grant (220)	2,640						2,400				
		Buildings	710										
Teachers	360												
House-rent for the Manager	240												
Medical charges	180						180						
Lump provision for construction of huts, manager's bungalow, etc.	6,000						8,000						
TOTAL		10,130				20,315		10,820		15,454			
		KALLAR SETTLEMENT, MADURA DISTRICT.											
		Police Charges—											
		Sub-Inspector (50)	600				600						
		Conveyance Allowance (15)	180				180						
		Head Constables (17)	408				408						
		Local allowance (15), 2 (2), and 10 (2)	492	1,680				1,188					
		Medical Charges—											
		Sub-Assistant surgeon (75) for one month	75										
		Compounder (15+5) for one month	20										
		Pony allowance (25) for the manager		95									
Karam (10)		300				300							
Recurring Grant		600				600							
TOTAL		2,675		4,588		2,188		2,735					

21.—PORTS AND PILOTAGE.

PROVINCIAL.	Detailed Account No	Budget Estimate, 1919-1920	Revised Estimate, 1919-1920	Budget Estimate, 1918-1919	Accounts, 1917-1918.
		Rs	Rs	Rs.	Rs.
Ports Establishment	21A	19,000	40,000	43,000	51,371

DETAILED ACCOUNT NO. 21A.—PORTS AND PILOTAGE—Ports Establishment.

	Numbers			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919		Budget Estimate, 1918-1919.		Accounts, 1917-1918	
	1918-1919	1919-1920		Rs.	Rs	Rs	Rs	Rs.	Rs.	Rs.	Rs
Salaries—			Contribution towards the Pay and Exchange Compensation Allowance of Agent, Government Consignments		3,825		3,825		3,825		3,825
Establishment—	1	1	Overseer (110—8—150)	1,800				1,800			
	11	11	Clerks 1 (60—3—75), 1 (50), 1 (40), 2 (25), 1 (20), 1 (18), 2 (16), 2 (14)	3,756				3,756			
	1	1	Attender (9)	108				108			
	6	6	Servants 1 (10), 5 (8)	600				600			
	1	1	Motor-launch—								
	2	2	Driver (25)	300				300			
			Lascars 2 (10)	240				240			
Allowances—			Grain Compensation Allowance	414	6,804	340	7,140	414	6,804		7,070
			House-rent and other Allowances—								
			War Allowance	624		325					
			Local Allowance for high prices			170					
Contingencies—			Landing and Shipping Charges	35,000	1,038	35,000	345	30,000	414	37,789	411
			Service Postage and Telegram Charges	240				240		221	
			Rent, Rates and Taxes	1,364		2,200		1,337		1,364	
			Other Contingencies	784				768		691	
			For rounding		37,388 55		37,200		32,345 333		40,065
			TOTAL		49,000		49,000		43,000		51,371

22.—EDUCATION.

PROVINCIAL	Detailed Account No	Budget Estimate, 1919-1920	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
		Rs	Rs	Rs	Rs.
University . . . . .	...	2,05,500	98,500	98,500	85,480
Direction	22A	86,700	1,02,000	90,800	93,808
Inspection	22B	9,93,600	9,06,100	9,26,000	8,70,641
Government Colleges, General	22C	5,48,900	4,58,500	4,62,500	4,47,705
Government Colleges, Professional	22D	3,67,500	3,38,400	3,57,800	3,28,550
Government Schools, General	22E	46,67,200	40,22,400	31,82,800	31,50,332
Government Schools, Special	22F	12,41,100	9,56,800	10,19,500	8,72,780
Grants-in-aid	22G	43,18,200	37,13,400	33,73,900	33,52,002
Scholarships	22H	1,93,800	1,68,200	1,70,600	1,66,897
Miscellaneous	22I	36,500	32,800	35,600	32,670
Refunds . . . . .	...	2,000	3,000	2,100	2,459
Lump provision for taking over the management of four secondary schools which are now under private control and for the revision of establishment of the four secondary schools under departmental management	...				
Opening new Board High schools and new Middle schools	...	1,52,000	..	1,11,000	...
Improvement of Muhammadan education	...	...	..	2,09,000	...
Opening of an Engineering school at Vizagapatam.	...	..	..	75,000	...
Lump provision for strengthening the staff of Government Secondary and Elementary schools for Girls, and of Government Training schools for Girls, for opening three Government Secondary schools for Girls and for raising the pay of peons in Government Girls' schools	...	..	..	31,000	...
Medical inspection of schools	...	14,000	...	53,200	...
Opening of night schools	...	...	...	8,000	...
Lump provision for the development of primary education	...	..	..	11,000	...
Lump provision for opening three more Government Secondary Schools for Girls	...	22,500	...	5,50,000	...
Additional provision for enhanced war allowances	...	70,000	...		...
For rounding		500	...	1,12,97,200 100	...
TOTAL		1,23,98,000	1,08,00,000	1,12,98,000	94,04,674

DETAILED ACCOUNT No. 22A.—EDUCATION.—Direction

	Numbers			Budget Estimate, 1919-1920		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919		Accounts, 1917-1918	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	1	1	Director of Public Instruction (2,000—100—2,500)	1,000		14,715		90,000		29,036	
	1	1	Deputy Director (500—50—1,000)	12,000		12,000		12,000		12,032	
	1	1	Personal Assistant, Provincial Educational Service (450)	5,400		6,180		{ 5,400 780		5,400 780	
	1	1	Personal Allowance (65)	780							
			Officer on Special Duty for two months			3,205				2,000	
	2	...	Exchange Compensation Allowance			350		1,100		2,155	
				42,130				40,280			
			Deduct—Probable Savings	64				10			
					42,116		56,450		49,270		51,408
Establishment—	1	1	Manager (175) (Sub-Assistants' cadre)	2,100				2,100			
	1	1	Head Clerk (125) (Sub-Assistants' cadre)	1,500				1,500			
	1	1	Clerk (100) (Sub-Assistant cadre)	1,200							
	8	9	Clerks 2 (100), 1 (80), 1 (75), 1 (70), 3 (60)	8,100		27,000		7,740		25,441	
	26	26	Clerks 1 (50), 1 (40), 3 (35), 2 (30), 5 (25), 4 (20), 2 (20—1—50), 1 (25—1—30)	10,236				10,200			
	21	21	Servants 2 (12), 2 (11), 1 (10), 2 (9), 14 (8)	2,232				2,232		1,253	
			Temporary Establishment	1,120		1,300		1,120			
					26,488		28,300		24,992		26,694
Allowances—			Travelling Allowance	4,000		5,300		4,000		6,432	
			Allowance to Secretary, Text-Book Committee	480		480		480		490	
			Grain Compensation Allowance	1,000		850		980		1,001	
			House-rent and other allowances— War Allowance	1,438		970		...		...
			Local allowance for high prices		6,918		8,080		5,460		7,913
Contingencies—			Contract Group— Hot and Cold Weather Charges	150				150			
			Cleaning Charges	136				136			
			Tour Charges	636				636			
			Office Expenses	452				453			
			Purchase and Repair of Furniture	600				600			
			Service Postage and Telegram Charges	3,000				3,000			
			Maps for the Public Instruction Report		4,975		4,270		4,975		4,108
			Non-contract Group— Purchase of Books and Maps	2,400				2,400		301	
			Rents, Rates and Taxes	1,900				1,900		1,722	
			Freight Charges							2	
			Telephone Charges	600				600		530	
			Miscellaneous	100				100		160	
			Other Contingencies (Electric lights and fans)	1,143				1,143		925	
			Pay of Menials	60				60		65	
					6,203		4,900		6,203		3,695
			TOTAL		86,700		1,02,000		90,800		93,808

DETAILED ACCOUNT No. 22B.—EDUCATION.—Inspection.

Salaries—	5	8	Inspectors, Indian Educational Service (500—50—1,000)	84,600		74,000		87,600		74,916	
	2	2	Inspectors, Provincial Educational Service (500), (450)	11,400				11,400			
			Carried over	96,000		74,000		99,000		74,916	

DETAILED ACCOUNT No. 22B.—EDUCATION.—Inspection.

	Numbers			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	98,000		74,000		99,000		74,916	
<i>Salaries—cont.</i>	8	3	Inspectresses of Girls' Schools, Indian Educational Service (500-20-600), (450-10-500), (400-10-450).	16,920		15,500		16,440		15,153	
	11		Exchange Compensation Allowance	...		535		2,959		2,996	
	14	14	Assistant Inspectors, Provincial Educational Service 1 (400), 2 (300), 6 (250), 6 (200)	40,800		52,000		39,600		47,677	
			Personal Allowance	1,560				780		455	
	3	3	Assistant Inspectresses 1 (250), 2 (300)	7,200		7,665		7,800		8,917	
			Personal allowance (50)	600				...			
	9	9	Sub Assistant Inspectors, 2nd Class (175)	18,900				18,900			
	20	20	Sub-Assistants, 3rd Class (150)	36,000				36,000			
	29	29	Sub-Assistants, 4th Class (125)	43,500				43,500			
	39	43	Sub-Assistants, 5th Class (100)	50,400				46,800			
	22	78	Sub-Assistants (75)	65,700				19,800			
	7	8	Sub Assistant Inspectresses 2 (175), 2 (150), 4 (125)	13,800		2,24,000		12,300		2,21,987	
	75	21	Temporary Sub-Assistant Inspectors 15 (75), 8 (100)	21,300				70,800			
	4	3	Temporary Sub-Assistant Inspectresses 2 (125), (150)	4,800				6,800			
	238	224	Supervisors of Elementary Schools 32 (50), 64 (40), 128 (30)	90,000		80,000		96,000		85,311	
			Temporary Supervisors 1 (50), 1 (30)	960							
				5,15,040				5,16,979			
			Deduct—Amount debitable to Coorg and Bangalore	12,249				11,752			
			Deduct—Probable Savings	33,393				22,572			
			INSPECTORS' AND INSPECTRESSES' ESTABLISHMENTS.		4,69,988		4,53,700		4,82,655		4,57,412
<i>Establishment—</i>	13	13	Clerks (50-2-60)	9,192				9,024			
	44	44	Clerks (35), 2 (30), 2 (25), 13 (25-1-30), 15 (20-1-25), 2 (20), 9 (15-1-20)	18,128				13,020			
			Temporary Clerks 11 (20)	2,640		32,000		2,640		29,630	
		1	1 Clerk on (20) for 6 months	120				144			
		2	Personal allowance 2 (12)	288							
	41	41	Servants—Attender (10) and Peons 4 (9), 18 (8), 18 (7) and Personal allowance for 4 Peons at Rs 8 each	3,816				3,816			
			ASSISTANT INSPECTORS' AND ASSISTANT INSPECTRESSES' ESTABLISHMENTS.								
	35	35	Clerks 15 (30), 2 (20-1-25), 18 (20)	10,820				10,820			
	30	30	Peons 4 (8), 26 (7)	2,568		25,000		2,568		23,841	
			Duty allowance 11 (5)	..				660			
			SUB-ASSISTANT INSPECTORS' AND INSPECTRESSES' ESTABLISHMENT.								
	144	201	Clerks 9 (25), 192 (20)	48,780				34,200			
	251	370	Servants 171 (10), 4 (8), 195 (7)	37,384				35,344			
			Temporary Establishment	4,680				1,280			
			Additional Sub-Assistant Inspectors' Establishment	9,804				31,428			
	7	..	Temporary Peons for Sub-Assistant Inspectresses on (7)	..		82,000		588		82,624	
			ADDITIONAL SUB-ASSISTANT INSPECTRESSES' ESTABLISHMENT.								
	10	6	Clerks 3 (30), Peons 3 (7)	972				1,520			
			ELEMENTARY SCHOOLS SUPERVISORS' ESTABLISHMENTS.								
	1	1	Clerk (25)	800		1,500		300			
	13	14	Servants 5 (8), 8 (7), 1 (6)	1,224				1,128		1,748	
			Temporary Peons 1 (7)	84							
				1,42,150				1,40,970			
			Deduct—Amount debitable to Coorg and Bangalore	1,351				1,379			
				1,40,799		1,40,500		1,39,651			
			Deduct—Probable Savings	341		1,40,458		102		1,39,549	
			Carried over		6,09,866		5,94,200		6,22,204		5,94,755

DETAILED ACCOUNT No. 22B.—EDUCATION.—*Inspection—cont.*

	Numbers.		Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward							
				6,09,856		5,94,200		6,22,204		5,94,755
Allowances—			Travelling Allowance	1,70,000		1,66,000		1,80,000		1,64,253
			Grain Compensation Allowance	13,500		12,150		12,600		13,099
			House-rent and other allowances—							
			Sub-Assistant Inspectors (25), 3 (20)	1,020				1,860		
			Supervisors 11 (10)	1,320				1,050		
			Inspectors and Inspectresses' Estab-							
			lishment							
			Assistant Inspectors and Assistant							
			Inspectresses' Establishment							
			Sub-Assistant Inspectors and							
			Inspectresses' Establishment Local							
			allowance (10), 4 (3), 11 (2), 3 (5)		250		876		234	
			14 (1)							
			Local allowance (10), 14 (5), (3),	1,128						
			4 (2), 3 (1)							
Supplies and Services—			Additional sub-assistant Inspectress							
			Establishment—							
			Elementary School Supervisors'							
			Establishment 9 (1)	108			108			
			Elementary School Supervisors'							
			Establishment, Temporary 1 (1)	12						
			War allowance	30,478	30,400					
			Local allowance for high prices		11,100					
				2,17,536			1,98,534			
			Deduct Amount debitable to Coorg							
			and Bangalore	1,580			1,505		1,95,019	1,77,586
					2,15,986		2,09,900			
			Contract Group—							
			Petty Construction and Repairs							
	Contingencies—			Non-Contract Group—					1,000	
			Purchase of Books, Maps and							
			Apparatus	5,375			5,375		2,852	
			Additional Sub-Assistant Inspect-							
			ors	2,000			2,000			
			Petty Construction and Repairs	1,000						
			Teachers' Certificate Examination							
			Charges	7,200			7,200		6,347	
			Lanterns and Slides for Inspect-							
			ing Officers							
			European Stores on Indent in-							
			cluding freight							
				15,575			14,575			
			Deduct—Amount debitable to							
			Coorg and Bangalore	125			100			9,205
			Non-Contract Group—		15,450		12,000	14,475		
			Freight Charges							209
			Purchase of Stationery							208
			Miscellaneous	2,618			3,042			1,923
			Fixed Contingencies of Supervisors							
			of Elementary Schools	6,906			6,720			6,171
			Rents, Rates and Taxes	10,974			9,829			10,771
			Pay of Menials	744			294			246
			Additional Sub-Assistant Inspectors							
			Non-Contract Contingencies	2,254						
			Additional Sub-Assistant Inspectress							
			Non-Contract Contingencies				2,074			
				23,071			21,959			
			Deduct—Amount debitable to							
			Coorg and Bangalore	424			625		21,384	19,523
					22,647		21,000			
			Contract Group—							
			Purchase and Repair of Furniture	3,000			3,000			
			Tour Charges	9,600			9,600			
			Hot and Cold Weather Charges	1,356			1,356			
			Cleaning Charges	1,995			1,995			
			Service Postage and Telegram							
			Charges	32,085			32,085			
			Office Expenses	5,645			5,645			
			Contract Contingencies of Addi-							
			tional Sub-Assistant Inspectors	10,110			10,110			
			Add—Provision on account of				1,687			
			Savings in the previous year	63,791			65,475			
			Deduct—Amount debitable to							
			Coorg and Bangalore	680			50		65,425	63,698
					63,111		63,200			
			Appointment of an Additional-							
			Inspectress of Schools (including							
			allowances, supplies and services)	13,000						
			Addition of four inspectors' circles	23,000						
			Appointment of twelve additional							
		Sub-Assistant Inspectors	24,000	60,00						
		Total Carried over		9,57,050		9,00,300		9,19,460		8,64,762

DETAILED ACCOUNT No. 22B.—EDUCATION.—Inspection—cont

	Numbers			Budget Estimate, 1919-1920		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward .		9,87,050		9,00,300		9,19,460		8,64,762
			SANSKRIT EDUCATION.								
Salaries—	1	1	Superintendent of Sanskrit Schools, Provincial Educational Service (200)	2,400		2,400		2,400		2,665	
	2	2	Supervisors of Sanskrit Schools 2 (50)	1,200		1,000		1,200		823	
					3,600		3,400		3,600		2,488
Establishment—	1	1	Establishment of the Superintend- ent of Sanskrit Schools, Clerk, (20-1-25)	300				300			
	2	2	Servants, (10) and (8)	216		500		216		434	
					516		500		516		434
Allowances—			Travelling Allowances	1,855		1,040		1,850		1,008	
			Grain Compensation Allowance .	72		80		72		72	
			House-rent and other allowances								
			War allowance . . . . .	..		70		..		..
			Local allowance for high prices .			120		..		..
					1,927		1,300		1,922		1,080
Supplies and Services—			Non-Contract— Purchase of Books, Maps and Apparatus		25		25		25		63
Contingencies—			Non-Contract Group— Contingencies of Supervisors .	240				240		137	
			Miscellaneous	5		241		..		7	
			Pay of Menials	3				3			
			Contract Group— Purchase and Repair of Furni- ture	10				10			
			Tour Charges	100				100			
			Cleaning Charges	9		334		9		670	
			Service Postage and Telegram Charges	75				75			
			Office Expenses	40				40			
					234		334		234		670
			Total, Sanskrit Education .		6,550		5,300		6,540		5,878
			TOTAL, INSPECTION.		9,93,600		9,06,100		9,26,000		8,70,64

DETAILED ACCOUNT No. 22C.—EDUCATION—Government Colleges, General.

			ARTS COLLEGES (ENGLISH AND ORIENTAL)								
Salaries—	3	3	Principals, Indian Educational Service (500-50-1,000)	33,000				31,800			
	1	1	Personal Allowance (250-50- 500), Temporary 1 (100) . . .	6,000				5,400		43,707	
	1	1	Principal, Provincial Educational Service (800)	7,200		52,000		7,200			
	...	1	Principal outside the cadre of the Provincial Educational Service (500). Temporary	6,000				..			
	9	9	Professors, Indian Educational Service (500-50-1,000)	91,200				95,400			
	4	4	Personal Allowance (200-10- 250), (250-50-500), Temporary 2 (100)	10,800				11,040			
	1	1	Junior Professor, Provincial Educational Service (300) . . .	3,600				3,600		1,39,966	
	4	5	Personal Allowance (65)	780				1,560			
			Indian Professors, Provincial Edu- cational Service (700), (350), (250), 2 (200)	20,400		2,35,000		18,000			
	12	15	Lecturers and Assistant Profes- sors, Provincial Educational Service, 1 (600), 1 (500), 2 (450), 2 (400), 2 (350), 2 (300), 2 (250), 2 (200), Temporary 1 (200)	62,400				51,600			
	38	40	Assistant Lecturers and Assistant Professors, Subordinate Collegiate Service, 3 (200), 3 (175), 9 (150), 11 (125), 18 (100), Temporary 1 (125), 2 (100)	75,600				61,200		1,09,79	
			Research Assistant, (200) . . .	2,400							
			Carried over .	8,19,380		2,37,000		2,36,800		2,93,469	

DETAILED ACCOUNT NO. 220.—EDUCATION.—Government Colleges, General—cont.

	Numbers.		ARTS COLLEGES (ENGLISH AND ORIENTAL)—cont.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	36	35	Brought forward .	3,19,380		2,57,000		2,86,800		2,93,469	
			Masters and Teachers 8 (80—4—100), 2 (70—2—80), 9 (60—3—75), 2 (60—2—70), 5 (40—2—50), 3 (20—2—40), 2 (20—1—25). Temporary 1 (60—3—75), 1 (60), Demonstrators 9 (50) and 1 (25)	25,788				24,660			
			Temporary Tamil, Malayalam and Canarise Pandits 3 (30)	1,080				720			
	..	1	Sanskrit Pandit (40) for 1 month	40				...			
	...	2	Temporary tutor in English (75) for 1 month	75				..			
	4	6	Tutors in English for the Kumbakonam college (75) for 8 months	1,200				..		36,766	
	1	6	Mechanics (20—3—75), 4 (20—2—40)	2,724		52,155		3,340			
	2	1	Temporary—Junior Professor 1 (60)	...				2,400			
	13	15	Temporary Assistants outside the cadre of the Subordinate Collegiate Service 1 (100)	1,200				2,400			
	13	15	Exchange Compensation Allowance			1,045		1,085		6,322	
			COLLEGE FOR WOMEN—Permanent Principal (400—20—500), Assistants (400—20—500), 1 (400), (25—10—275), 3 (200—10—250), Pandits (60—4—80), Hindustani Munshi (20), Sanskrit Pandit (20), Allowances (50), 2 (50), (25) (20)	30,456				26,028			
	10	10	Personal allowance (25)	300							
			CEDD DISTRICT COLLEGE, ANANTAPUR—Temp. or ry Principal (500), Assistants (20), (150), (125), 2 (100) and 3 (10—2—20) and Mechanic (20—2—40) for 8 months					14,124			
			College for Muhammadans, Madras (Temporary) Lecturers (650—50—100), 2 (200) (125); allowances (12), (8), (5)	15,048							
Establishment—			Lump provision for raising the Anantapur College to the first grade					† 23,900			
			Lump provision for five additional Assistants in the Kumbakonam, Rajahmundry and Mangalore Colleges for eight months					1,800			
			Deduct—Part Cost transferred to "Government Schools, General" (p 147)	3,97,291				3,92,257			
				7,965				7,481			
				3,89,324				3,84,778			
			Deduct—Probable Savings	53,750				29,785			
	2	2	Clerk (60—2—80) and Librarian (40—2—60)	1,440	3,55,576		3,40,200	1,392	3,55,041		3,86,557
	13	18	Clerks 1 (30—2—40), 2 (30—2—50), (25—3—40), 2 (25—1—30), 3 (20—2—30), (20—1—20), 1 (20—1—25), Temporary 2 (20) and Librarians 2 (20—2—40), 1 (20—2—30), 1 (20), 1 (15—1—20)	6,084				4,572			
			Temporary Clerk, College for Women (40)	480				480			
			Ceded District College, Anantapur—Temporary: (25—1—30), Librarian (20—1—35)	...		15,200		588		14,227	
			Government College, Rajahmundry, Storekeeper (20—1—30)	240							
			Kumbakonam College—Temporary Clerk 1 (20) and Store-keeper (20—1—30)					480			
			College for Muhammadans, Madras (Temporary) 1 (20)	240							
	58	68	Servants—Sergeant 1 (50—6—80), Attendants 3 (20), 5 (15), 11 (12), 6 (10), 2 (9); Temporary (12); Peons 4 (10), 15 (9), 15 (8), 4 (7), 2 (6)	9,024				7,748			
			Personal Allowance for Sergeant 1 (16)	192				192			
			Temporary Attender (12)	...				144			
			Temporary College for Women (12), 2 (9)	360				360			
			Ceded District College, Anantapur—Temporary: 2 (12), 1 (10), 2 (9)	...				624			
			College for Muhammadans, Madras (Temporary) Peons 3 (8)	192				...			
			Kumbakonam College Temporary Laboratory Peon 1 (9)	...				108			
			Deduct—Part Cost transferred to "Government Schools, General" (p. 147)	18,252				16,686			
				480				546			
			Carried over		17,772		15,200	16,140		14,227	
					3,73,348		3,55,400	3,71,181		3,60,784	

* One of the present incumbents draws at the rate of Rs. 300 per mensem.

† This is a sum of Rs. 10,000 representing expenditure for 8 months for the staff, etc., and Rs. 18,000 for non-recurring expenditure.

DETAILED ACCOUNT No. 22C.—EDUCATION.—Government Colleges, General—cont.

	ARTS COLLEGES (ENGLISH AND ORIENTAL)—cont.	Budget Estimate, 1919-1920		Revised Estimate, 1918-1919		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances—	Brought forward		3,73,318		3,55,400		3,71,181		3,50,784
	Travelling Allowance	4,500		6,00		3,820		5,873	
	Grain Compensation Allowance	1,300		1,700		1,300		1,188	
	House-rent and other allowances—								
	College for women—Principal House-rent (a) (200)	1,800				1,800		1,800	
	Hostel Allowances (10)	120		1,800				...	
	War Allowance	3,552		2,200		120		...	
Supplies and Services—	Local allowance for high prices	..	11,272	1,000	12,000	...	7,040	...	8,856
	Books, Maps and Apparatus	16,000		15,000		12,000		10,709	
	European Stores (on Indent)	36,050		14,000		34,215		12,314	
	Freight Charges	4,300		710		4,650		521	
	Other Laboratory Charges and European Stores (Local)	11,300		12,600		11,400		12,553	
	Electric Fans and Lights	2,400		1,400		2,100		1,316	
	Petty Construction and Repairs	3,590		2,000		3,100		535	
	Gymnasias	605		390		390		368	
	Batta and Carriage to Students	1,580		2,380		1,380		1,646	
	Games	1,638		1,120		2,070		1,620	
			77,963		49,600		71,305		41,582
Contingencies—	Purchase and Repair of Furniture	8,000		5,500		7,300		11,484	
	Hot and Cold Weather Charges	1,206		900		929		648	
	Cleaning Charges	2,142		2,000		1,878		1,545	
	Other Contingencies	8,322		6,000		6,461		7,040	
	Rents, Rates and Taxes	7,831		8,244		8,130		7,540	
			27,501		22,644		24,698		28,207
	Lump provision for taking over the Victoria College, Palghat, under Government management		44,540						
	Payment in Support of Municipal Colleges		12,276		14,856		18,276		18,276
	TOTAL		5,46,900		4,58,530		4,92,500		4,47,705

DETAILED ACCOUNT No. 22D.—EDUCATION.—Government Colleges, Professional.

SUMMARY.		Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LAW COLLEGE		60,200		54,400		60,200		59,496	
COLLEGE OF ENGINEERING		1,56,300		1,55,800		1,44,500		1,56,208	
TEACHERS' COLLEGES		1,51,000		1,28,200		1,52,900		1,18,846	
	TOTAL		3,67,500		3,38,400		3,57,600		3,29,550

	Numbers.		DETAILS							
	1918-1919.	1919-1920.								
Salaries—	1	1	Principal and Senior Professor (1,000-25-1,250)	13,500		13,200		13,200		12,965
			Exchange Compensation Allowance.	...		120		375		679
	2	2	Professors (500)	12,000				12,000		
	6	6	Assistant Professors (250)	18,000				18,000		
				43,500						80,101
			Deduct—Probable Savings	348				43,575		
					43,152		42,000		43,510	43,745
Establishment—	3	3	Clerk (20-2-40), (25-1-30) and Librarian (25)	1,092				1,080		
	12	12	Servants—Attenders 3 (10); Duffadar 1 (10); Peons 2 (9), 6 (8)	1,272				1,272		
					2,364		2,300		2,352	2,122
Allowances—			Travelling Allowance	...		...		20		...
			Grain Compensation Allowance	234		200		234		232
			House Rent and Other Allowances.	368		280				...
			War Allowance	...		120		...		...
			Local allowance for high prices	...				...		...
Supplies and Services—			Books and Maps	5,000		1,800		5,000		5,005
			Electric Fans and Lights	1,000		600		1,000		773
			Petty Construction and Repairs	50		...		50		...
			Games	400		400		400		400
					3,450		2,800		6,450	6,178
Contingencies—			Purchase and Repair of Furniture	500		300		500		464
			Cleaning Charges	324		368		324		324
			Office Expenses	1,100		200		1,100		768
			Other Contingencies	426		600		428		381
			Rents, Rates and Taxes	5,262		5,282		5,282		5,282
					7,632		6,750		7,684	7,219
			TOTAL, LAW COLLEGE		60,200		54,400		60,200	59,496

(a) Draws only at the rate of Rs. 150 per mensem.

DETAILED ACCOUNT NO. 22D.—EDUCATION.—Government Colleges, Professional—cont.

	Numbers.			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
COLLEGE OF ENGINEERING.											
Salaries—	1	1	Principal (1,000—50—1,250) *	15,000		15,000		15,000		15,000	
	1	1	Professor, Mechanical Engineering (500—50—1,000)	12,000				12,000			
	1	1	Professor, Provincial Educational Service (300)	3,600				3,600			
	1	1	Professor of Civil Engineering (500—50—1,000)	8,400		37,400		8,400		33,258	
	1	1	Professor of Electrical Engineering (500—50—1,000)	10,800				10,200			
	1	1	Mechanical Instructor (450—45—700)	6,000				6,000			
	1	1	Instructor, Provincial Educational Service (500)	6,000				6,000			
	14	14	Instructors 3 (200), 7 (100), 2 (80), Temporary 1 (300), 1 (120).	22,560				22,520			
	6	6	Instructors (200), 1 (75—25—100), 1 (125) in the subordinate collegiate service, (50—5—75), (45—3—60), (30—3—45)	6,516		44,500		6,660		45,548	
	1	1	Instructor (20—2—40)	240				240			
	1	1	Laboratory Assistant for Professor of Electrical Engineering (200—40—400)	2,880				2,880			
	4	...	Exchange Compensation Allowance.	...		400		1,297		2,567	
				93,996				95,797			
			Deduct—Probable Savings	11,592				10,767			
Establishment—	1	1	Accountant (80)	960	82,404		97,300	960	85,080		96,868
	1	1	Personal Allowance (16)	192							
	1	1	Clerk (40—2—60)	528				480			
	2	2	Clerks (20—2—40), (20—1—25)	648				732			
	2	2	Librarian and Storekeeper and Superintendent of Military Pupils (30—2—50), (20—2—40)	888				960			
	1	1	Workshop Clerk (25)	300				300			
	25	25	Servants—Library Attender (12); Duffadar (10); Laboratory Attendants 2 (10); Peons 4 (9), 17 (8)	2,568	6,084		5,820	2,568	6,000		5,674
Allowances—			Travelling Allowance	3,400		3,200	5,820	3,400		3,417	
			Grain Compensation Allowance	630		530		630		632	
			House-rent and other allowances—								
			Allowance for the Deputy Warden of the Hostel (30)	360				360			
			Presidency Allowance 3 (30), 9 (15), Temporary (15), (50)	5,280		5,120		3,450		5,200	
			House-rent Allowance, 12 (10), Temporary (10) (20)					1,800			
			War allowance	842		600					
			Local allowance for high prices	...		320					
					10,512		9,780		9,670		9,249
Supplies and Services—			Books and Maps	1,800		600		1,700		767	
			European Stores (on Indent) including Freight Charges	10,000		4,425		7,200		5,876	
			Other Laboratory Charges and Europe Stores (Local)	10,000		11,100		7,100		10,306	
			Workshop Materials	10,000		9,300		7,000		9,806	
			Printing and Preparation of Maps and Diagrams at the Survey Office.	300		300		300		288	
			Survey Camp Charges	2,000		4,000		5,000		3,901	
			Inspection Tour Charges	4,000		3,000		4,000		2,971	
			Riding and Workshop Fees	750		275		1,000		275	
			Games	800		270		600		176	
					39,650		33,200		33,800		33,366
			Purchase and Repair of Furniture	3,000		3,000		3,000		4,651	
			Service Postage and Telegram Charges	800		200		600		266	
			Other Contingencies	13,350		3,040		3,640		3,195	
			Rents, Rates and Taxes	500		3,460		3,750		3,439	
					17,650		9,700		10,000		11,551
	Contingencies—			TOTAL, COLLEGE OF ENGINEERING		1,56,800		1,55,800		1,44,500		1,56,208
Salaries—			TEACHERS' COLLEGES.								
	2	2	Principals, Indian Educational Service (500—50—1,000) *	22,200				21,600			
	1	1	Personal Allowance (200—10—250)	3,000				3,000			
			Personal Allowance Temporary (100)	1,200		20,000		1,200		20,000	
	2	2	Vice-Principals, Indian Educational Service (500—50—1,000) *	12,000				12,000		5,145	
			Grand Total	38,400		39,000		37,800		25,154	

* On 1st July 1919.

† Under Salaries, P. & T.

DETAILED ACCOUNT No. 22D.—EDUCATION.—Government Colleges, Professional—cont.											
	Numbers.			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TEACHERS' COLLEGES—cont.											
Salaries— cont.			Brought forward	Rs. 38,400	Rs.	20,000	Rs.	37,800	Rs.	25,154	Rs.
	1	1	Lady Superintendent (250)	3,000				3,000			
			House-rent (25)	...				300			
	8	8	Personal Allowances (20-10-30)	...				720			
			Lecturers, Provincial Educational Service (400), (350), (300), 2 (250), 3 (200)	25,800				27,000			
			Personal Allowance (65)	780				780			
	1	1	Lecturer and Assistant (175)	2,100				2,100			
	7	7	Masters and Teachers, Provincial Educational Service, (350) (50-4-100), (60-4-80), (40-4-60), 2 (75-2-100), (40-2-60)	9,636				9,792			
	16	18	Masters and Teachers 2 (30-2-50), 3 (40), 7 (30), 2 (25), (40-2-50), (35-1-40), 2 (30-2-40), (25-2-35)	7,260		65,400		6,396		48,881	
	2	2	Commercial Instructors Temporary, 2 (60)	1,440				1,440			
	1	2	Mechanic 2 (30-2-40)	840				480			
	1	1	Instructor in Manual Training (400-20-500)	5,730				5,620			
	...	1	Assistant Instructor in Manual Training (Temporary) at Rs. 60 for two months and at Rs. 50 for ten months	620				...			
	3	3	Workshop Assistants 1 (25), 1 (20), Carpenter 1 (20) for two months only	580				780			
	28	28	Temporary Assistants (70), 14 (60), 7 (30), 2 (25), 4 (50)	16,440				16,440			
	4	...	Exchange Compensation Allowance. Additional teachers for the Training College, Rajahmundry, 2 (30) for eight months from 1st July 1918	...		200		1,075		1,075	
			Personal Allowance to the Drawing Master (12)	144		...		...
			Personal Allowance to the Gymnastic Instructor (10)	120				...			
				1,12,920				1,14,108			
			Deduct—Probable Savings	10,120				6,189			
Establishment—	6	6	Clerks (40-2-60), (30-3-45), 2 (25-1-30), Librarian 2 (30-2-40)	2,804	1,02,800		85,600	2,353	1,07,944		74,608
	18	18	Peons 2 (10), 5 (9), 2 (8), 2 (7), 2 (6)	1,284				1,284			
	5	5	Attenders 4 (12), (10)	696				696			
				4,584		4,460		4,382		3,276	
Allowances—			Travelling Allowance	1,640		2,060		1,640		2,182	
			Grain Compensation Allowance	500		470		542		469	
			House-rent and other Allowances	1,494		1,020		...		...
			War Allowance	...		690		...		...
		Local allowance for high prices	...	3,634		4,240		2,182		2,651	
Supplies and Services—			European Stores (on Indent)	900		...		750		39	
			Freight Charges	...		...		150		...	
			Other Laboratory Charges	3,450		2,760		3,450		2,098	
			Petty Construction and Repairs	1,000		300		1,000		390	
			Books and Maps	2,050		2,430		2,050		1,802	
			Stipends	22,000		19,500		20,700		19,127	
			Gymnasias	230		50		280		42	
			Periodical Examination Charges	40		40		40		30	
					28,870		26,000		28,370		23,448
Contingencies—			Purchase and Repair of Furniture	2,900		2,900		2,900		5,291	
			Cleaning Charges	708		880		680		491	
			Other Contingencies	6,762		5,140		6,512		4,081	
					10,360		8,900		10,072		9,869
		For rounding		48							
		TOTAL TEACHERS' COLLEGES		1,51,000		1,28,300		1,37,900		1,13,548	

DETAILED ACCOUNT No. 22E.—EDUCATION.—Government Schools, General

SUMMARY		Budget Estimate, 1919-1920		Revised Estimate, 1918-1919		Budget Estimate, 1918-1919.		Accounts, 1917-1918	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(1) SECONDARY SCHOOLS FOR BOYS AND GIRLS, ENGLISH AND VERNACULAR—									
FOR BOYS		1,00,310		89,000		87,000		67,390	
FOR GIRLS		54,740		37,500		47,700		37,180	
(2) ELEMENTARY SCHOOLS FOR BOYS AND GIRLS—			1,55,050		1,25,600		1,34,700		1,04,570
FOR BOYS		1,02,260		80,400		90,600		71,787	
FOR GIRLS		3,00,530		2,74,700		2,56,500		2,44,119	
LUMP PROVISION FOR IMPROVEMENT OF MUHAMMADAN EDUCATION		9,200							
(3) PAYMENTS IN SUPPORT OF—			4,11,990		3,55,100		3,47,100		3,15,850
MUNICIPAL SCHOOLS { SECONDARY		74,000		74,000		56,931			
{ ELEMENTARY		1,81,500		1,81,500		1,16,588			
LOCAL BOARD SCHOOLS { ELEMENTARY		20,12,300		20,12,300		15,11,814			
{ SECONDARY		88,900		88,900		86,470			
{ SESSIONAL SCHOOLS		52,500		52,500		58,861			
FOR RAISING THE MINIMUM PAY OF TEACHERS (FROM THE GRANT OF 4 LAKHS)									
FOR OPENING NEW BOARD HIGH AND MIDDLE SCHOOLS		2,09,000		2,09,000		1,22,891			
FOR OPENING NEW ELEMENTARY SCHOOLS AND STRENGTHENING EXISTING ELEMENTARY SCHOOLS		4,07,000				4,50,205			
FOR GRANTS TO LOCAL BODIES FOR BUILDINGS FOR SECONDARY SCHOOLS		2,50,000		1,84,500		1,87,000			
GRANTS TO LOCAL BODIES FOR SECONDARY SCHOOLS (FROM THE GRANT OF 4 LAKHS)						11,000			
OPENING OF NIGHT SCHOOLS		12,000		11,000					
FOR CONTRIBUTIONS TO LOCAL BODIES FOR THE CONSTRUCTION OF ELEMENTARY SCHOOL BUILDINGS		3,85,000		3,67,000		1,00,000			
GRANTS FOR THE EQUIPMENT FOR SECONDARY SCHOOLS UNDER PUBLIC MANAGEMENT		1,00,000		1,60,000					
OPENING OF NEW ELEMENTARY SCHOOLS		2,00,000							
RAISING THE MINIMUM PAY OF TEACHERS IN ELEMENTARY SCHOOLS		1,27,000							
SUBSIDY TO THE GUDYATTAM MUNICIPALITY		1,000		1,000					
For rounding			41,00,200			40			
TOTAL			46,67,200		35,11,700		27,00,800		27,30,250
					40,22,400		31,82,600		31,50,682
Salaries—	Numbers	DETAILS							
	1918-1919	1919-1920	(1) SECONDARY SCHOOLS FOR BOYS AND GIRLS ENGLISH AND VERNACULAR						
			GOVERNMENT MADRASAH-I-AZAM FOR BOYS						
	1	1	Headmaster Provincial Educational Service (700)	8,400					
	2	2	Masters (125-5-175), (85-4-125)	2,888			8,400	9,600	
	12	12	1 (70-2-90), 2 (80-3-75), 1 (60-2-70), 1 (50-2-60), 3 (40-2-50), 1 (30-1-40), 1 (20-1-30), 1 (20-2-40), 1 (15-1-20)				2,736	9,271	
	2	2	Temporary Assistant (30), (50)	6,828			6,732		
	1	1	Commercial Instructor (60) Tempy. Instructor in Manual Training (40-2-50), Carpenter (20)	960			960		
				720			720		
				720			180	1,784	
Establishment—			Deduct—Probable Savings	20,496			19,728		
	4	2	Clerks (25-1-30), Librarian (15-1-20)	400	20,096	17,560	440	19,288	20,655
	3	3	Peons 1 (10), 2 (8)	588			576		
			Personal Allowance (2)	912			312		
Allowances—				24			24		
			Travelling Allowance	60	924	850	912		882
			Grain Compensation Allowance	324			50	85	
			House-rent and other allowances—				324	314	
			War Allowance	496					
Supplies and Services—			Local Allowance for high prices						
			Books and Maps	250	880	880			340
			European Stores (on Indent) including Freight	600			250	246	
			Other Laboratory Charges	100			600		
Contingencies—							80	460	
			Purchase and Repair of Furniture	1,490	950	780	842	930	706
			Cleaning Charges	397			385	644	
			Rents, Rates and Taxes	4,813			4,813	378	
			Other Contingencies	1,350			756	4,313	
TOTAL, GOVERNMENT MADRASAH-I-AZAM				7,550		5,980	756	781	6,066
				30,400		26,000			28,668

* Give five annas,

DETAILED ACCOUNT No 22E.—EDUCATION.—Government Schools, General—cont

	Number		(1) SECONDARY SCHOOLS FOR BOYS AND GIRLS, ENGLISH AND VERNACULAR—cont	Budget Estimate, 1917-1920		Revised Estimate, 1918-1919		Budget Estimate, 1918-1919.		Accounts, 1917-1918	
	1918-1919	1919-1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			SECONDARY SCHOOLS FOR BOYS.								
			Brought forward		30,000		26,000		27,800		28,654
Salaries—	1	1	Other Secondary Schools for Boys.								
			Headmaster, Indian Educational Service (500—60—1,000) .	13,000				13,000			
	2	3	Exchange Compensation Allowance Headmaster (80—4—80), 2 (100) .	3,360				341			
			Remuneration to the supervisor and care-taker of the model playground in Tondiarpet (600) (150) per annum .	750				1,920			
	1	1	Assistant Physical Director (150) Temporary .	1,800				750			
	1	2	Instructor in Manual Training (40—20—500) and Assistant Instructor in Manual Training (90—10—140) .	6,840				1,800			
	1	1	Workshop Assistant (40—4—60) .	576				5,520			
	1	1	Instructor in Physical Training (200) .	2,400		39,000		528		29,607	
	16	29	Teachers (40—2—50), (35—1—40), 2 (30—1—35), 1 (25—1—30), 6 (30), 3 (20—1—25), 3 (15—1—20), 2 (20), 2 (40), 4 (35), 4 (25) .	10,448				3,000			
			Temporary teachers, (30—1—30) .	300				5,840			
			Instructor in carpentry (20) .	240				1,548			
			Temporary Gymnastic Instructor under the Physical Adviser to Government (50) .	600							
	9	18	Temporary Muhammadan Secondary school, at Vellore, Kurnool and Guntur, 2 (100), 2 (50), 2 (40), 4 (35), 2 (30), 2 (35), 4 (20) .	8,520							
			Add—Amount transferred from Government Colleges, General, on account of the School Department in the Colleges (p 142) .	7,965				3,576			
Establishment—			Deduct—Pay and Exchange Compensation Allowance of 1 Headmaster, Indian Educational Service, debitable to Coorg .	56,199				7,481			
			Deduct—Probable Savings .	12,074				44,304			
	1	1	Clerk for the European Schools special classes 1 (25) .	300	39,864	39,000		12,341	2,345	29,618	29,607
	3	5	Peons 2 (9), 1 (7) & Temp 2 (9) .	518				800			
	3	3	Peon for the Instructor in Physical Training (9), Manual Training (9) .	324		800		276			
			Assistant Physical Director (9) .					812			
			Temporary clerk (20) .	240						789	
			Personal allowance Rs. 8 per mensem .	6							
			Add—Part cost of establishment transferred from Government Colleges, General (p 142) .	480	1,830	800		546	1,434		789
Allowances—			Travelling Allowance .	2,150		1,300		2,060		750	
			Grain Compensation Allowance .	650		350		570		652	
			House rent and other allowances—								
			Office allowance (25) .	...				300			
			House rent and other allowances (25), (15), (10), (8), 2 (7), (6), 7 (5) .	1,856		850		845		...	
			Establishment 1 (1) .	12				17		...	
			Local Allowance (1 2/5) .							...
			War Allowance .	1,598		930				...	
			Local Allowance for high prices .		5,764	4,000			3,792		1,402
Supplies and Services—			Books and Maps .	2,150		1,200		1,550		878	
			Petty Construction and Repair .	485		150		310		345	
			European Stores (on Indent) including Freight .	1,500		500		1,500		112	
			Other Laboratory Charges .	1,750		1,050		1,650		812	
			Gymnasia .	175		50		150		80	
			Stipends of Apprentices .	1,200		750		1,200		581	
			Madras Students' Club Apparatus .	...		...		5,000		...	
			Remuneration to Doctors for medical inspection .	...		5,300				...	
					7,360	9,800			11,360		2,308
Contingencies—			Purchase and Repair of Furniture .	3,240		4,400		2,090		1,140	
			Other Contingencies .	6,798		4,600		4,436		3,486	
					10,038	9,000		6,526			4,626
			TOTAL, OTHER SECONDARY SCHOOLS FOR BOYS .		64,510	62,100		52,730			58,752
			Lump provision for opening Manual Training Centres in the Government Vadarasur-Asam and the Muhammadan Secondary School, Georgetown .					1,370			...
			Provision for opening a Secondary School for Muhammadans at Trichinopoly .	5,100	5,100			5,100			...
			TOTAL, SECONDARY SCHOOLS FOR BOYS .		1,00,810	88,100		87,000			67,890

DETAILED ACCOUNT No. 22E.—EDUCATION—Government Schools, General—cont

	Numbers		(i) SECONDARY SCHOOLS FOR BOYS AND GIRLS ENGLISH AND VERNACULAR—cont	Budget Estimate, 1919-1920		Revised Estimate, 1918-1919		Budget Estimate, 1918-1919		Accounts, 1917-1918.	
	1918-1919	1919-1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	25	25	FOR GIRLS.								
			Headmistresses, Masters and Peons, 1 (200—10—250), 1 (125—5—150), 1 (80—4—100), 2 (75—5—100), 1 (70—2—80), 2 (50—2—60), 1 (40—4—60), 2 (40—2—50), 2 (40), 1 (30—2—40), 1 (30—1—35), 2 (24—1—30), 2 (30), 1 (20—1—25), 5 (15—1—20)	14,604				14,736		19,821	
	2	2	Domestic Economy Class for Europeans, Lecturer (350) and Assistant Lecturer (100) (Temporary)	5,400				7,570			
	5	7	Temporary Assistants 4 (150), (75), (35), (25)	8,820				5,220		7,646	
			English Tutor for the hostel (25)	300		26,310		300			
	1	1	Peripatetic teacher of music—Temporary (210)	2,520				1,160			
			Deduct—Probable Savings	31,114				29,916			
				5,621				5,211			
					26,023		26,300		21,635		27,487
	2	2	Clerks 2 (15—1—20)	456		600		115		619	
Establishment—	4	4	Peons 2 (7), Temporary 2 (9)	394				54			
Allowances—					840		600		852		619
			Travelling Allowance	1,900		1,521		1,900		556	
			Grain Compensation Allowance	280		290		10		247	
			House rent and other Allowances—								
			Wai Allowance	692		160					
Supplies and Services—			Local Allowance for high prices			210					
					2,871		2,500		2,240		808
			Books and Maps	750		500		700		647	
			Conductresses' Wages	345		300		295		264	
					1,125		930		1,045		911
Contingencies—			Purchase and Repair of Furniture	2,442		1,500		1,512		1,903	
			Other Contingencies	5,753		2,400		6,510		2,181	
			Rents, Rates and Taxes	1,660		1,300		1,550		3,296	
					9,880		7,250		9,788		7,380
			Lump provision for the improvement of Secondary Schools for girls						9,177		
			For opening three Secondary Schools for Girls (Masulipatam, Cuddalore and Mangalore)		14,000						
			For rounding					23			
			TOTAL, SECONDARY SCHOOLS FOR GIRLS		54,711		37,500		47,700		37,180
Salaries—	308	325	(ii) ELEMENTARY SCHOOLS FOR BOYS AND GIRLS								
			FOR BOYS.								
			Masters 1 (25—1—30), 2 (25), 3 (20—1—25), 15 (20), 1 (15—1—20), 54 (15), 2 (10—1—15), 103 (13), 26 (10), (16), 5 (13), 78 (11), 14 (18), 20 (15—1—20)	51,738				16,596			
			Temporary Teachers (35), (30), (15), (11), (10) and (8)	1,068				1,002			
			Temporary increase to the pay of the teaching staff of the Government Muhammadan Elementary schools for boys in the City of Madras—					221			
			Headmasters (5), (3½), 6 (8) and 4 (2½)	441			41,000			44,748	
			Assistants 2 (8), 2 (2½) and 22 (2)	658				658			
			Temporary increase to the pay of 3 Headmasters in the Government Muhammadan Elementary Schools for Boys, Madras 3 (2)	72				72			
			LACQADIVE ISLANDS.								
	4	4	Masters 2 (15), 1 (12), 1 (8)	600				600			
			AMINI ISLAND.								
	1	1	Master (15)	180				180			
			Deduct—Probable Savings	54,737				49,772			
				6,518				7,333			
Establishment—	2	2	Peons 1 (8), 1 (6)		48,289			48,495			
					168		170	168			168
			Carried over		48,407		44,170		48,663		44,916

* The salaries of one of the posts on Rs. 40—2—50 and one on Rs. 15—1—20 have been left out of account with reference to G.O. No. 454, Educational, dated 27th April 1918; under the same authority the salary of one of the posts on Rs. 40 has been taken as Rs. 30.

DETAILED ACCOUNT No. 22E.—EDUCATION—Government Schools, General—cont

	Numbers		(1) ELEMENTARY SCHOOLS FOR BOYS AND GIRLS—cont	Budget Estimate, 1919-1920		Revised Estimate, 1919-1919		Budget Estimate, 1918-1919		Accounts, 1917-1918	
	1919	1920		Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
			FOR BOYS—cont								
			Brought forward	48,407		41,170		12,803		44,916	
Allowances—			Travelling Allowance	300		400		400		279	
			Grain Compensation Allowance	5,200		2,540		1,700		5,009	
			Capitation Allowance to Teachers	10,000		2,000		10,000		9,058	
			House-rent and other Allowances—Masters 3 (3)					108			
			Laccadive Islands—Masters 1 (3)	36		130		36		133	
			Amini Island Master (3)	36							
			War Allowance	10,610		6,144					
			Local Allowance for high prices	144		1,156					
Supplies and Services—			Books and Maps	3,635		1,000		3,635		897	
			Materials and Tools for the weaving class attached to the Muhammadan Elementary School, Miraspet					1,020			
			Petty Construction and Repairs	11,411		500		12,500		5,287	
Contingencies—			Purchase and Repair of Furniture	2,991		2,000		4,860		1,570	
			Other Contingencies	5,902				5,240			
			Contingencies, etc., of the Laccadive and Amini Islands	850		3,900		850		2,319	
			Rents, Rates and Taxes	2,738		2,500		2,400		2,280	
			For improving the pay of teachers in the Godavari agency					12,550			
			For raising the minimum pay of teachers					1,584			
								1,164			
			TOTAL FOR BOYS	1,02,260		80,400		90,600		71,737	
Salaries—	601	825	FOR GIRLS.								
			Masters and Teachers (85), 4 (65), 2 (50), 6 (40), 1 (35), 13 (30), 21 (25), 22 (20), 69 (15), 101 (14), 525 (12)								
			Temporary increase of pay for the staff of the Girls' school Stonehousepet	264							
			Extra provision on account of the appointment of Anglo Indian head mistresses in the Government Girls' Schools at Berhampur, Visanagaram, Suryapet and Guntur	2,761		1,41,000		17,520		1,37,363	
			Temporary Teachers 1 (90), 1 (50) 4 (40), 1 (35) 16 (30), 7 (25), 14 (20), 7 (15), (14), 22 (12), 2 (12) for 4 months	19,932							
			Personal Allowances—1 (70), 2 (35), 5 (35), 1 (6), 4 (5), (4), 4 (3), 5 (2), 9 (1)	3,192				3,884			
				1,61,140				16,782			
			Deduct—Probable Savings	22,427							
Establishment—	79	79	Peons 79 (8)	1,49,497		1,41,000		1,84,358		1,37,363	
Allowances—			Travelling Allowance	7,584		7,100		7,560		4,584	
			Grain Compensation Allowance	1,800		1,700		1,424		1,815	
			Capitation Allowance to Teachers in Girls' Schools	12,400		10,170		18,000		12,197	
			House rent and other Allowances—Masters and Teachers 2 (5), 5 (4), 2 (3), 29 (2), (1)	30,000		29,000		30,000		28,996	
			War Allowance	1,140		200		924			
			Local Allowance for high prices	29,744		15,834				154	
						9,796					
Supplies and Services—			Books and Maps	7,002		4,000		6,972		5,198	
			Conductresses' Wages	19,245		18,000		17,911		16,914	
			Petty Construction and Repairs	3,415		3,500		2,555		3,484	
Contingencies—			Purchase and Repair of Furniture	20,664		25,500		27,438		25,506	
			Cleaning Charges	4,828				6,848		6,525	
			Service Postage and Telegram Charges	4,153				4,168		3,672	
			Other Contingencies	1,347				1,265		1,245	
			Rents, Rates and Taxes	7,017				5,946		6,585	
			For raising the minimum pay of teachers	19,582		15,169		15,169		15,387	
			Reorganisation of Girls' Schools at Visanagaram, Suryapet and Guntur					33,396			
			Revision of the scale of the staff of 7 Girls' Schools in the Central Circle	33,927		34,400		3,866			
			Revision of the establishment in the Girls' School at Stonehousepet	6,024							
			Revision of Pay of Anglo-Indian Headmistresses in the Schools at Nellore, Vellore, Kumbakonam and Salem and of the Model School attached to the Government Training School for Mistresses, Ouddalore	888							
				264							
			For rounding	600				84			
			TOTAL FOR GIRLS	3,00,580		2,74,700		2,56,500		2,44,119	

* Excludes the salaries of three posts on Rs 12 and three on Rs. 25, which have been kept in abeyance with reference to G.O. No. 1451, Educational, dated 22nd December 1915, No 339, Educational, dated 25th March 1914, No. 474, Home (Education), dated 17th April 1918 and No. 1181, Home (Education), dated 3rd September 1918.

Detailed Account No. 22F.—EDUCATION.—Government Schools, Special.										
SUMMARY.			Budget Estimate 1919-1920		Revised Estimate, 1918-1919		Budget Estimate, 1918-1919		Accounts, 1917-1918.	
			Rs.	Pais.	Rs.	Pais.	Rs.	Pais.	Rs.	Pais.
(i) TRAINING SCHOOLS—										
FOR MASTERS			6,27,030		5,72,000		6,09,600		5,53,588	
FOR MISTRESSES			54,200		3,10,000		2,22,200		1,92,816	
(ii) SCHOOL OF ARTS			67,610		62,200		62,200		66,652	
(iii) REFORMATORY SCHOOL, CHINGLEPUR			70,110		72,900		48,400		48,698	
(iv) SCHOOL OF COMMERCE, CALICUT			11,900		10,100		10,900		9,910	
(v) ENGINEERING SCHOOL VIZAGAPATAM			5,060		5,000		...		...
(vi) INSTITUTE OF COMMERCE MADRAS			33,540		8,200		...		...
(vii) OTHER SPECIAL SCHOOLS			1,370		1,400		1,160		1,171	
LUMP PROVISION FOR OPENING MANUAL TRAINING CENTRES			10,000		.		62,000		...	
LUMP PROVISION FOR OPENING AGRICULTURAL MIDDLE SCHOOLS			25,000							
LUMP PROVISION FOR OPENING 8 ELEMENTARY TRAINING SCHOOLS			66,000							
OPENING OF A HIGHER ELEMENTARY TRAINING SCHOOL AT AMALAPUR			23,000							
OPENING OF A TRAINING SCHOOL FOR MUHAMMADAN WOMEN AT TRICHINOPOLY			12,000							
OPENING OF A SECONDARY TRAINING CLASSES AT RANIPET			4,000							
OPENING OF AN ADDITIONAL ELEMENTARY TRAINING SCHOOL			14,000		22,000					
SCHOOLS FOR BOYS OF FISHERMEN			30				40			
		1 or rounding								
		TOTAL			12,44,100		9,56,600		10,19,500	
									8,72,780	

	Numbers			DETAILS.						
	1918-1919	1919-20								
Salaries—				(i) TRAINING SCHOOLS FOR MASTERS						
	172	202		Headmasters and Assistants Sub-Assistants Cadres 5 (200), (175) 10 (150), 7 (125) 13 (100) 40 (75) 2 (75) for 11 months Supervisors Cadre 2 (50), 1 (40) 36 (50), Other Assistants 15 (50) 34 (30), 18 (20) 3 (15), (7), 5 (21-30)	1,48,358			1,16,128		
	164	170		Model School teachers 16 (50), 18 (40), 16 (30), 11 (25), 4 (20) 18 (15), 16 (12), Temporary 1 (50), 5 (30) 8 (25) 4 (20), (40)	58,040			47,196		
	11	13		Temporary Teachers 2 (50), 2 (40), 1 (30-50) 1 (30), 3 (30) (8) for 1 month 1 (30) 1 (0) for 8 months	4,992			5,796		
	25	20		For Temporary 11 units, Schools, Guntur Muhammadan, Arcot Muhammadan, Berhampur, Nellore Anantapur Dindigul and Tirunelveli Secondary, Pillei Higher Elementary and Bhadrachalam Elementary Training class 4 (75) 4 (20) 2 (30) 2 (20), (10) (50), (15) and 4 (100) in the cadre of Sub Assistant Inspectors	12,140			16,800		
				Teaching Allowances in connection with the training classes at Nellore, Anantapur Dindigul, Tirunelveli and Bhadrachalam 2 (25), 1 (10), 3 (3)	2,214		2,04,000	2,244		
				Allowance for teaching Drill 1 (8), 3 (5)						
				Allowance for teaching Drill (5)						
				Personal Allowance (i) in lieu of G.C.A 12 (3), 23 (2) 8 (1), 10 (1), (ii)	1,560			1,248		
				Personal allowance of teachers adversely affected by the introduction of the scheme for the reorganization of Training Schools (8), (4), 3 (1), 2 (1), (1)				312		
				Provision for the Secondary and Training School, Rajahmundry, for 1 month				...		
				Increased Provision for 8 months on account of the revised scale of staff sanctioned for the Government Training School, Berhampur	1,824			..		
				Exchange Compensation Allowance.						
				Deduct—Probable Savings	2,21,358			1,91,734		
					8,867			6,644		
Establishment—	8	8		Clerks 4 (20), Tempy 4 (20)	1,920	2,12,491	2,04,000	1,85,080		
	46	55		Servants—Peons 16 (8), 36 (7)	4,848					
				Personal Allowance (1)	12					
				Servants—Temporary 6 (8), (7)	744					
				Clerks, temporary 4 (20)	..					
				Provision for 8 months on account of the revised scale of peons for the Government Training School, Berhampur	60					
						7,604	5,300	5,832		
									4,588	
Allowances—				Traveling Allowance	2,912		5,300	2,475		
				Grain Compensation Allowance	3,088		2,710	3,000		
				House rent and other Allowances—						
				Local Allowance 1 (10), 2 (8), (6), 8 (5), 18 (4), 7 (8), 7 (2), Temporary 1 (8), 1 (7), 1 (5) and (10)	2,460		2,000			
				Increased local allowances for 8 months to the staff of the Government Training School, Berhampur.	117					
				War allowance	10,778			2,364		
				Local allowances for high prices	..					
						19,855	6,920			
						2,59,450	4,220			
				Carried over			21,150	7,889		
								11,084		
								2,18,776		

DETAILED ACCOUNT No. 22F.—EDUCATION—Government Schools, Special—cont.											
	Numbers		(1) TRAINING SCHOOLS—cont. FOR MASTERS—cont. Brought forward	Budget Estimate, 1918-1920		Revised Estimate, 1918-1919		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services— 											

the reports which have been kept in accordance with reference to G.O. No. 277, Educational, dated 20th November 1915, and G.O. No. 35, Educational, dated 23rd January 1917, No. 177, Educational, dated 12th

DETAILED ACCOUNT No. 22F—EDUCATION.—Government Schools, Special—cont

	Numbers		TRAINING SCHOOLS—cont FOR MISTRESSSES—cont	Budget Estimate, 1919-1920.		Revised Estimate, 1919-1919		Budget Estimate, 1918-1919		Accounts, 1917-1918	
	1918-1919	1919-1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward .	66,834	1,32,128	52,800	1,19,800	66,784	1,07,520	51,566	1,05,810
Supplies and Services—cont.			Other Laboratory Charges including Europe Stores, Local Petty Construction and Repairs	5,000		1,200		4,900		1,221	
			Conductresses' Wages	5,700		2,000		5,500		959	
			Honoraria	1,651		1,600		1,558		1,387	
				1,200		600		600		540	
Contingencies—			Purchase and Repair of Furniture	8,324	80,430		58,200		79,372		55,871
			Cleaning Charges	1,174				7,924		8,356	
			Service Postage and Telegram Charges	684				1,152		1,007	
			Students' Hostels	11,288				684		452	
			Other Contingencies	11,324				6,928		7,602	
			Rents, Rates and Taxes	8,064				11,166		6,619	
			Pay of Menials	780				7,674		6,705	
			TOTAL FOR MISTRESSSES		41,638		33,000		36,308		31,30
					2,54,200		2,10,800		2,23,200		1,92,811
Salaries—	1	1	(II) SCHOOL OF ARTS								
	1	1	Superintendent (500—50—1,000) *	12,000		12,000		12,000		11,791	
	25	25	Assistant Superintendent (350)	4,200		4,200		4,200		4,200	
			Teachers 1 (100—5—150), 1 (75—5—100), 2 (50—2—70), 2 (50—2—80), 3 (40—2—50), 5 (30—2—50), 9 (20—1—30), tempy 1 (25)	15,744		15,490		15,348		15,106	
			Exchange Compensation Allowance			110		841		617	
			Deduct—Probable Savings	31,944				31,589			
				86				90			
Establishment—	5	5	Clerks (60—4—80), 1 (40—2—50), (25—2—35), (20—1—25)		31,858		31,800		31,799		31,714
	10	10	Servants (10—1—15), 3 (10), 3 (9), 3 (8)	5,784				2,880			
				1,154		3,900		1,152		3,967	
Allowances—			Travelling Allowance	500	3,986		3,900		4,082		3,967
			Grain Compensation Allowance	600		200		500		408	
			House rent and other Allowances			490		600		553	
			War Allowance	988		570					
			Local Allowance for high prices			510					
Supplies and Services—			Books and Maps	750	2,088	750	1,770	750	1,100		991
			Stipends of Apprentices	2,700		2,600		2,700		2,691	
			Materials	8,000		7,700		7,000		8,450	
			Wages for Coolies	9,000		8,000		8,000		10,447	
			Tools and Plant	1,000		300		1,000		233	
			Collection of Specimens of Fine Artistic Workmanship	2,000		1,800		2,000		2,000	
Contingencies—			Cleaning Charges	600	28,450		21,150		21,450		24,571
			Purchase and Repair of Furniture	1,500				420		395	
			Other Contingencies	2,728				1,350		905	
			Rents, Rates and Taxes	1,550				2,499		3,131	
					6,278		5,580		5,819		5,409
			TOTAL (II) SCHOOL OF ARTS		67,610		64,200		64,200		66,652
Salaries—	2	2	(III) REFORMATORY SCHOOL, CHINGLEPUT								
	1	1	Superintendent (100), Deputy Superintendent, † Provincial Educational Service (700)	9,600		9,600		9,600		9,610	
	17	17	Headmaster (75), Sub-Assistants' cadre †	900				900			
			Masters and Teachers 3 (35—1—40), † (30—1—35), (35), (30), (25), (25—1—30), 2 (20), (20—1—25), 3 (15—1—20), 2 (15), (10—1—15)			6,700				6,437	
	1	1	Band Instructor (50)	5,172				5,172			
			Personal Allowances (5) (4)	600				600		199	
			Deduct—Probable Savings	18,380				18,332			
				202				144			
Establishment—	5	5	Clerks (30), (25), (20); Store Clerk (14); Sub-Assistant Surgeon (55) †		16,178		16,300		16,188		16,246
			Temporary Allowance to the Sub-Assistant Surgeon (27½)	1,728				1,728			
	18	18	Sergeant (40—2—50); Peon (15); Warders (10), (9), 6 (8), 3 (7½), 5 (7)	380				380			
				2,202				2,178			
Allowances—			Travelling Allowance	500	4,260	520	4,200	500	4,286	521	4,130
			Grain Compensation Allowance	550		455		600		488	
			Carried over .	1,050	20,438	975	20,500	1,100	20,424	1,009	20,976

* Allowed free quarters Mr. Madhavay draws Rs. 750—25—1,000.

† Allowed free quarters

DETAILED ACCOUNT No. 22F—EDUCATION.—Government Schools, Special—cont.

	Numbers.		(iii) REFORMATORY SCHOOL, CHINGLEPUT—cont.	Budget Estimate, 1918-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward .	1,050	20,438	975	20,500	1,100	20,424	1,009	20,876
Allowances—cont.			House-rent and other Allowances (15)	180		180		180		180	
			War Allowance	1,114		570		..		..
			Local Allowance for high prices .			375		..		..
Supplies and Services—					2,344		2,100		1,280		1,189
			Rations	10,300		12,000		10,300		9,868	
			Hospital Charges	1,000		800		1,200		448	
			Clothing and Bedding	2,000		1,300		2,000		1,196	
			Books and Maps	350		300		350		267	
			Badge, Mark and Work Money	1,200		3,500		1,200		1,119	
			Purchase of Materials	6,000		7,000		5,000		9,228	
			European Stores (on Indent) including freight	600		700		800		15	
Contingencies—			Petty Construction and Repairs	1,000		700		1,000		676	
					22,450		25,600		21,850		22,812
			Purchase and Repair of Furniture	800		600		800		402	
			Cleaning Charges	420		480		420		417	
			Other Contingencies	1,780		1,700		1,760		1,632	
			Rents, Rates and Taxes	1,378		1,370		1,366		1,378	
			Pay of Manuals	500		550		500		487	
					4,878		4,700		4,846		4,816
			TOTAL (iii) REFORMATORY SCHOOL, CHINGLEPUT		50,110		52,900		49,400		48,692
			(iv) SCHOOL OF COMMERCE, CALICUT								
Salaries—	1	1	Headmaster (200—10—250)	2,520				2,400		2,375	
	7	7	Masters and Teachers 1 (100), 1 (80), 1 (70), 1 (60), 1 (50), 2 (40)	5,280	7,800		7,240	5,280	7,680	5,242	7,517
Establishment—	1	1	Typewriting Clerk (25—1—30)	324				312			
	1	1	Librarian (20)	240				240			
	3	3	Peons 2 (7), 1 (6)	240	804		792	240	792		739
Allowances—			Travelling Allowance of Establishment			10		150		..	
			Grain Compensation Allowance	150		90		100		117	
			House-rent and other Allowances—	126							
			War Allowance			136		..		..
			Local Allowance for high prices	254		82		..		..
Supplies and Services—					530		318		250		117
			Petty Construction and Repairs	300		150		300		175	
			Books and Maps	600		400		600		298	
			European Stores (on Indent) including Freight		900		550		900	87	560
Contingencies—			Purchase and Repair of Furniture	700		150		150		28	
			Other Contingencies	1,220	1,920	1,050	1,200	1,128	1,378	949	977
			For rounding		4						
			TOTAL (iv) SCHOOL OF COMMERCE, CALICUT		11,950		10,100		10,900		9,910
			(v) ENGINEERING SCHOOL, VIZAGAPATAM TEMPORARY, FOR THREE YEARS								
Salaries—	...	1	Superintendent (500) for 4 months and (550) for 8 months	6,400		3,895					
	...	3	Instructors and Assistant Instructors, Public Works Department (300) 2 (60)	5,040		2,800					
	...	1	Workshop Instructor and Instrument Repairer (30)	360							
	...	1	Part-time Gymnastic Instructor (15)	180		5					
	...		Exchange Compensation Allowance . . . . .	...						
			Deduct—Probable Savings	11,980	11,286		6,700				
				694							
Establishment—	...	1	Head Clerk (40)	480							
	...	1	Asst. Clerk and Librarian (30)	360							
	...	5	Servants—Attender (10) Peons 2 (6), (8), (7)	516	1,356		700				
Allowances—			Travelling Allowance			700					
			House-rent and other Allowances—	2,000		80					
			War Allowance			120					
			Grain Compensation Allowance	166							
			Local Allowance for high prices . . . . .	...	2,166		900				
			Carried over		14,808		8,800				

MADRAS—EXPENDITURE.

DETAILED ACCOUNT No. 22F.—EDUCATION.—Government Schools, Special—cont.

	Numbers.			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			(v) ENGINEERING SCHOOL, VIZAGAPATAM, TEMPORARY FOR THREE YEARS—cont.								
			Brought forward .		14,808		8,300				
Supplies and Services—			Books and Maps .	2,500							
			European Stores on Indent including Freight .	2,200							
			Other Laboratory Charges and Europe Stores (Local) .	500							
			Workshop Materials .	3,000							
			Printing and Preparation of Maps at the Survey Office .	100							
			Survey Camp Charges .	800							
			Inspection Tour Charges .	800							
			Games .	1,000							
			Stipends (for two pupils of the Reformatory School, Chingleput, at Rs 8 each) .	192							
Contingencies—			Purchase and Repair of Furniture	8,000	10,092	4,700	1,000				
			Service Postage and Telegram Charges .	100		60					
			Other Contingencies .	860		440					
			Rents, Rates and Taxes .	1,700		500					
					10,660		5,700				
			TOTAL (v) ENGINEERING SCHOOL, VIZAGAPATAM .		35,560		15,000				
			(vi) INSTITUTE OF COMMERCE, MADRAS.								
Salaries—			1 Principal (600—30—750) .	7,200		4,000					
			1 Law Assistant (250) .	3,000							
			1 Book-keeping and Commercial Assistant (200—10—250) .	2,400							
			3 Other Assistants for Type-writing and Shorthand, English and Mathematics, 3 (100—10—150) .	3,600		1,800					
				16,200							
			Deduct—Probable Savings .	78							
Establishment—			1 Clerk (40—2—60) .	480	16,122		5,800				
			1 Librarian (30—2—50) .	360							
			3 Servants—Attender (10), Peons 2 (9) .	336							
Allowances—			Travelling Allowances .	500	1,176	130	355				
			Grain Compensation Allowances .	...		...		
			House-rent and other Allowances—								
			War Allowance .	142		75					
			Local Allowance for high prices .	...		40					
Supplies and Services—			Petty Construction and Repairs .	300	642	...	245				
			Books and Maps .	1,200		700					
			European Stores on Indent including Freight .	7,500		...					
Contingencies—			Purchase and Repair of Furniture .	2,000	9,000	...	700				
			Other Contingencies .	1,000							
			Rents, Rates and Taxes .	2,400							
					5,400		1,800				
			TOTAL (vi) INSTITUTE OF COMMERCE, MADRAS .		32,340		8,200				
			(vii) OTHER SPECIAL SCHOOLS.								
			Drawing Class, Kumbakonam, Temporary.								
Salaries—	1	1	Drawing Master (50) .	600		600		600			
Establishment—	1	1	Peon (5) .	60				60			
Allowances—			House-rent and other Allowances—		660		600		660		600
			War allowance .	106		40					
			Local Allowance for high prices .	...		10					
				500	106	750	500			571	
Contingencies—			Contingencies .		500		750		500		571
			For rounding .		4						
			TOTAL .		1,270		1,400		1,180		1,171

DETAILED ACCOUNT No. 226.—EDUCATION.—Grants-in-Aid.

Grants-in-Aid.		Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919	Budget Estimate, 1918-1919	Accounts, 1917-1918
		Rs.	Rs.	Rs.	Rs.
NON-EUROPEAN SCHOOLS—					
Teaching Grants—					
Colleges, General		1,15,000	1,09,300	95,000	99,548
Secondary Schools { Boys		3, 3,000	2,88,000	2,88,000	4,50,999
{ Girls		85,000	75,000	75,000	73,616
Elementary Schools { Boys		22, 000	0,89,000	19, 9,000	19,24,836
{ Girls					
Schools, Special { Training { Masters		37,000	21,000	1,000	39,555
{ Mistresses		31,000	31,000	32,000	34,415
{ Technical { Boys		5,000	4,500	5,000	2,960
{ Girls					
{ Others { Boys		1,000	10,000	12,000	10,367
{ Girls		12,000	11,000	1, 9,000	12,250
Sanskrit Schools		18,000	18,000	1, 1,000	15,926
Education of defective children		1, 2,000	7,200	10, 2,000	
Stipendiary Grant for Training Schools { Masters		1,20,000	1,17,200	68,000	53,820
{ Mistresses		57,000	53,600	36,000	32,551
Building Grants		1,13,000	1,53,000	3,63,000	1,49,422
Grants for Furniture, Apparatus and other special Objects		1,05,000	1,03,000	1,05,000	1,23,974
Do do. for Sanskrit Schools		1,000	1,000	1,000	985
Endowment Grant			1,000		650
Hostels		96,000	96,300	96,000	54,182
Subsidy to aided Secondary Schools for training teachers		9,000			
Subsidy to Colleges and Secondary Schools for training		25,600	2, 9,900	17,014	22,941
Add Lump provision—For payment of discretionary grants, Teaching grants for Elementary and Training Schools and subsidy to colleges for training				9,600	
Special grants					
Grants for the equipment of aided secondary schools		1,01,000			
For play grounds		50,000			
EUROPEAN SCHOOLS—		37,16,200	12,31,100	33,16,344	29,02,473
Fixed Grant —					
Schools, General—					
High Schools { Boys		79,000	76,000	76,000	74,655
including Colleges { Girls		71,000	68,000	64,000	67,955
Middle Schools { Boys		49,000	47,000	47,000	46,825
{ Girls		31,000	30,000	30,300	28,535
Primary Schools { Boys		15,500	18,000	11,000	11,340
{ Girls		5,000	7,500	7,500	7,200
Stipends and Travelling Allowance to Students under Training		8,500	8,000	8,500	5,509
Cadet Grants		1,500	4,500	4,500	4,128
Boarding Grants		1,10,000	1,07,500	1,07,500	
Grants to Children in out-of-the-way places					1,33,948
Education of the poorer classes of the domiciled community in the City of Madras		30,000	30,000	30,000	
Building Grants		1,43,000	68,000	1,43,000	42,595
Special Grants		20,000	20,000	20,000	24,294
Fixed Grants Schools, Special, Training Women		2,500	2,500	2,500	2,500
		5,70,000	4,82,000	5,57,500	4,49,529
For rounding				56	
TOTAL		41,16,200	37,11,400	38,78,900	33,52,002

DETAILED ACCOUNT No 22H.—EDUCATION.—Scholarships.

In Colleges, General	30,000	30,600	28,000	28,411
In Colleges, Professional	13,000	15,000	12,600	14,714
Do Scholarship to Abdul Hamed	3,450			
In Secondary Schools for Boys	60,600	60,000	57,000	57,774
In Elementary Schools for Boys	11,900	6,000	11,900	6,716
In Secondary Schools for Girls	26,122	15,000	17,100	14,885
In Elementary Schools for Girls	16,200	11,000	16,200	15,491
In Special Schools other than Training Schools	1,076	500	500	486
In European Schools	18,000	18,000	18,000	14,781
European Scholarships of other Provinces tenable in Madras	5,600	4,700	5,600	4,764
In Sanskrit Schools	9,500	10,000	8,700	8,885
Widow Scholarships				
	1,92,758			
	42			
For rounding	1,92,800			
TOTAL		1,68,200	1,70,600	1,66,897

DETAILED ACCOUNT No. 22L.—EDUCATION.—Miscellaneous.

European Scholarship Examination and Sub-Assistant Inspector's and Supervisor's Test	5,200	5,300	5,050	5,189
Purchase and Collection of Oriental Manuscripts	16,040	16,110	15,964	16,010
Committee to advise Indian Students proceeding to England—				
(i) Allowance to the Secretary and his Clerk	1,350	2,200	1,380	2,647
(ii) Contingencies	380		980	
Registration of Books	6,390	7,400	5,886	7,290
Honoraria	800	600	800	458
Miscellaneous	400	100	400	185
Grain Compensation Allowance	310	300	310	300
War Allowance	132	90	6,000	641
Contribution to Private bodies for educational buildings	6,000	500		
Students' Hostels	82		70	
<i>Deduct—Probable Savings</i>				
TOTAL	86,500	82,900	86,600	88,670

23.—ECCLESIASTICAL.										
			Detailed Account No	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919	Budget Estimate, 1918-1919	Accounts, 1917-1918.			
MILIAL.				Rs.	Rs	Rs.	Rs.			
Ecclesiastical Establishments			23A	3,65,700	3,49,700	3,39,000	3,44,815			
Cemetery Establishment			23B	2,400	2,700	9,800	2,676			
Miscellaneous Ecclesiastical Charges * . . . .			...	6,600	6,600	6,600	7,497			
Additional provision for enhanced allowances for high prices				2,000						
For rounding				300		100	.			
TOTAL				3,77,000	3,59,000	3,55,000	3,54,978			
* Allowance to Roman Catholic Archbishop and Marriage Registrar.										
DETAILED ACCOUNT No 23A.—ECCLESIASTICAL.—Ecclesiastical Establishments.										
			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919		Budget Estimate, 1918-1919		Accounts, 1917-1918.	
SUMMARY			Rs.	Rs	Rs	Rs.	Rs.	Rs	Rs.	Rs.
CHURCH OF ENGLAND			3,32,400		3,18,600		3,05,000		3,12,261	
CHURCH OF SCOTLAND			33,300		31,100		34,000		32,574	
TOTAL				3,65,700		3,49,700		3,39,000		3,44,815
Salaries—	Numbers		DETAILS.							
	1916-1919	1919-1920	CHURCH OF ENGLAND							
	1	1	Lord Bishop (2,133-5-4)	25,600		25,600		25,600		25,600
	1	1	Domestic Chaplain (1,000)	12,000				12,000		
	3	2	Senior Chaplains Madras 2 (1,000)	24,000				33,600		
	1	1	Senior Chaplain. Pallavaram (1,000)	12,000				12,000		
	9	2	Senior Chaplains, 4 (1,000) 8 (800)	1,24,800				88,800		
	1		Junior Chaplains Madras, 1 (680), 1 (480)	13,920				5,760		
	18	10	Junior and Probationary Chaplains 5 (640) 1 (650), 1 (530), 3 (480)	72,240	2,23,200			96,600		2,14,141
	14	14	Allowance to Clergymen in spiri- tual charge of stations at which Chaplains are not stationed 1 (250), 11 (100), 1 (35), 1 (20)	16,860				16,860		
			Allowance to the Bishop of Travancore and Cochin for performing Chaplain's duties at Trivandrum and Quilon (250)	3,000				3,000		
			Grant-in-aid to Christ Church Archdeacon's Allowance (266-10-8)	2,400	2,400			2,400		2,400
			Secretary and Registrar (213-5-4)	3,200	3,200			3,200		2,484
			Exchange Compensation Allowance	2,560	2,560			2,560		2,560
			... . . . .	1,200	1,200			4,829		7,056
				3,12,580				3,07,209		
			Deduct—Probable savings	45,000				60,000		
				2,67,580		2,58,180		2,47,209		2,54,241
Establishment—	16	16	Clerks 1 (50), 1 (34-1-40), 1 (30-1-40), 1 (20-1-30), 2 (20-1-25), 1 (15-1-20), 9 (12)	4,008				3,980		
			Personal Allowance 1 (10), 2 (1)	144		4,840		144		4,702
	5	5	Servants 3 (10), 2 (9)	576				576		
			Establishment Allowance to St. George's Cathedral (400)	4,800	4,800			4,800		4,800
				9,528		9,640		9,480		9,602
Allowances—			The Bishop's Visitation Allowance	7,000	5,000			7,000		5,827
			The Archdeacon's Visitation Allow- ance	600	100			600		588
			Travelling Allowance of Chaplains	22,600	22,000			18,600		22,640
			Grain Compensation Allowance	20	20			18		16
			Carried over	30,320	2,77,106	27,120	2,67,800	26,118	2,56,639	29,066
										2,68,743

DETAILED ACCOUNT No 23A.—ECCLESIASTICAL—Ecclesiastical Establishments—cont.

	Numbers			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
			Brought forward	30,220	2,77,108	27,120	2,67,800	26,118	2,56,689	29,066	2,63,742
			CHURCH OF ENGLAND—cont								
allowances—cont			House rent and other Allowances—								
			House-rent Allowance to Domestic Chaplain (75)	900				900			
			House-rent Allowance to Senior Chaplain, Pallavaram, (75)	900				900			
			Presidency House rent Allowance 4 (130) *	6,240				6,240			
			Local Allowance to Chaplain of Mercara (100) for 9 months	900		10,200		900		8,718	
			House-rent Allowance to Junior Chaplain, Ootacamund (100)	1,200				1,200			
			Short hand Allowance (10)	120				120			
			War allowance	608		380					
			Local Allowance for high prices			320					
					41,086		38,020		36,378		37,784
Supplies and Services—			Church furniture, Altar Cloth, etc.		160		50		130		— 8
Contingencies—			Rents, Rates and Taxes	1,500		800		1,500		811	
			Pay of Menials	6,508		5,940		4,620		4,841	
			Other contingencies	5,992		5,990		5,880		5,290	
					14,000		12,780		12,000		10,742
			For rounding		56				217		
			TOTAL CHURCH OF ENGLAND		3,32,400		3,18,600		3,05,000		3,12,261
			CHURCH OF SCOTLAND								
Salaries—	1		Senior Chaplain (1,000)	12,000				12,000			
			Special Allowance (150)	1,200				1,800			
	1		Senior Chaplain (1,000) at Bangalore	12,000		25,875		12,000		25,110	
	1		Joint Junior Chaplain (680) at Madras	6,360				6,360		1,801	
			Exchange Compensation Allowance.			225		784			
			Deduct—Probable Savings	6,000				6,000			
					26,160		25,900		26,894		26,411
Establishments—			Clerks (25—1—30), (14)	468		500		456		547	
			Peon (9)	108				108			
			Establishment Allowance to St Andrew's Church	1,200		1,200		1,800		1,200	
					1,776		1,700		1,764		1,747
Allowances—			Travelling Allowance	1,400		900		1,400		1,975	
			Grain Compensation Allowance	12		10		12		11	
			House rent and other Allowances—								
			House rent Allowance to Senior Chaplain (130)	1,560				1,560		1,560	
			House-rent Allowance to Joint Junior Chaplain (130)	1,560		1,719		1,560			
			War allowance	26		21					
			Local Allowance for high prices			50					
					4,568		2,753		4,582		3,546
			Contingencies		860		750		860		850
					33,864				34,050		
			For rounding		64				50		
			TOTAL, CHURCH OF SCOTLAND		33,800		31,100		34,000		32,55

DETAILED ACCOUNT No. 23B.—ECCLESIASTICAL—Cemetery Establishment.

Allowances—			House-rent and other Allowances—								
			Local Allowance to the Curator, Government Botanical Gardens, Ootacamund, for the upkeep of St Thomas' Cemetery (15)		180		185		180		1
Establishments—			Superintendent (40—4—60)						720		7
Contingencies—			Pay of Menials	2,170				8,100		1,770	
			Other contingencies					800			
			For rounding		2,170		2,315		8,400		1,7
			TOTAL		60						
					2,400		2,700		9,800		2,5

* As the chaplains of North and South Georgetown and the double chaplains of Vepery are held by a single chaplain at each place provision has been entered for 4 and not for 6 allowances.

24A — MEDICAL.					
PROVINCIAL.	Detailed Account No.	Budget Estimate, 1919-1920	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919	Accounts, 1917-1918.
Medical Establishment*	24A(a)	Rs 5,33,100	Rs 4,61,500	Rs 4,62,500	Rs 4,43,205
Hospitals and Dispensaries*	24A(b)	22,48,500	14,42,000	14,35,000	11,74,432
Grants for Medical Purposes	24A(c)	15,800	15,200	2,300	2,190
Medical Schools and College	24A(d)	5,32,100	4,63,500	4,66,100	3,53,281
Lunatic Asylums*	24A(e)	2,10,100	1,80,000	1,69,000	1,05,809
Chemical Examiners†	24A(f)	73,300	50,100	32,600	31,412
Refunds	24A(g)	2,200	3,000	2,000	2,115
Revision of pay of Sub-Assistant Surgeons				24,000	
Constitution of a women's subordinate medical service in this Presidency		15,000			
Postgraduate course for Civil Assistant Surgeons		25,000			
Medical School for women at Madras		50,000			
Additional Provision for enhanced war allowances		3,000			
For rounding		690		500	
TOTAL		36,67,000	25,95,000	26,34,000	21,72,444

DETAILED ACCOUNT No. 24Aa.—MEDICAL.—Medical Establishment

SUMMARY		Budget Estimate, 1919-1920		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919		Accounts, 1917-1918.	
		Rs	Rs	Rs	Rs.	Rs	Rs.	Rs.	Rs.
I. SUPERINTENDENCE		50,215		75,300		67,900		72,463	
II. DISTRICT MEDICAL AND SANITARY OFFICERS		4,34,700		1,75,500		3,81,000		3,66,369	
III. RESERVE MEDICAL SUBORDINATES		800		7,500		8,000		4,538	
IV. PLAGUE ESTABLISHMENT		10,162				6,232			
For rounding		50				29			
TOTAL		55,317	55,317	83,800	83,800	82,161	82,161	82,469	82,469

	Numbers		DETAILS.								
	1919-1920	1919 1920									
I SUPERINTENDENCE											
Salaries -	1	1	Surgeon-General (2,500)	20,000		21,500		20,000		34,162	
	1	1	Personal Assistant to Surgeon-General (900)	10,800		8,350		10,800		6,489	
				Exchange Compensation Allowance			350		1,066		1,864
	1	1	Civil Assistant Surgeon for 6 months (100—10—300)+50	1,500				1,200			
Establishment -	1	1	Manager (200—10—250)	2,400	42,300		37,200	43,066		42,585	
	8	8	Clerks (125—5—150) (100—5—125), 2 (80—1—100), 2 (70—3 (80)	7,710				7,902			
	19	19	Clerks 3 (50), 3 (45), 3 (40), 2 (35), (80) (25), (20), Typists 4 (20—1—50), Shorthand typist (35—5—70)	8,760				8,772			
	12	15	Servants (14), (13), 4 (13), 3 (10), 6 (9)	1,908				1,548			
			Personal allowances (3), (5)	96				72			
					20,620		22,000	20,724		17,718	
Allowances—			Travelling Allowance	5,000		4,870		3,500		2,570	
			House-rent and other Allowances—								
			House-rent Allowance (100)	1,200		200		1,200		201	
			Confidential duty Allowance (10)	120				...			
			War Allowance	1,062		800		...			
Contingencies—			Local allowance for high prices	...		250					
					7,382		6,120	4,700		2,771	
			Non-Contract Group—								
			Rents, Rates and Taxes	3,700				2,500		2,494	
			Telephone Charges	550				550		400	
			Electric Lights and Fans	200				200		1,720	
			Miscellaneous	200							
			Contract Group—		4,650		4,584	3,250		4,614	
			Purchase and Repair of Furniture	500				500			
			Hot and Cold Weather Charges	256				556			
			Service Postage and Telegram Charges	2,200				1,900			
			Tour Charges	150				150			
			Office Expenses	2,200				2,200			
			Cleaning Charges	90				90			
					5,396		5,396	5,396		4,825	
		Deduct—Probable Savings.					10,200				
		TOTAL, SUPERINTENDENCE		80,248		75,300	66,936		72,463		

* The expenditure on the Medical Establishment is borne by the Surgeon-General with the Government of Madras.
† The expenditure on the Medical Examiners is borne by the Government of Madras.

DETAILS ACCOUNT No 24Aa--MEDICAL--Medical Establishment--cont.

	Numbers.			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
II. DISTRICT MEDICAL AND SANITARY OFFICERS											
PRESIDENCY TOWN.											
Salaries—	1	1	Presdy. Dist Surgeon (950)	11,400				17,400			
	1	1	Presdy. District Surgeon (1,800)*	15,800				15,800			
			Allowance to the Surgeon, 4th District, for the clinical teaching of Sub-Assistant Surgeons at the Royapetta Hospital	600				600			
	4	5	Civil Assistant Surgeons (350), 4 (100—10—300)	11,180				10,320			
			Allowance to a Civil Assistant Surgeon for the clinical teaching of Sub-Assistant Surgeons at the Royapetta Hospital	150				150			
	1		Civil Apothecary (150)					1,800			
	3	3	Sub-Assistant Surgeons (120), 2 (50—100)	3,180				2,680			
			Add—Moisty of Pay and Allowance of one Sub-Assistant Surgeon transferred from Jails (page 105).	720				630			
	2	2	House Surgeons and House Physicians 2 (50)	1,200		2,91,632		1,200		2,97,755	
	MUFASSAL DISTRICTS.										
24	24	Mufassal District Medical and Sanitary Officers and Civil Surgeons (IMS) (1,450), 2 (1,300) (1,200) 3 (950), 1 (850), (750)†	2,69,400				2,59,800				
7	6	Mufassal District Medical and Sanitary Officers and Civil Surgeons Civil Assistant Surgeons 6 (400—20—500)	33,120				33,880				
23	23	Assistants to District Medical and Sanitary Officers—Civil Assistant Surgeons 23 (100—10—300)	45,480				41,880				
2	2	Civil Surgeons—Military Assistant Surgeons 2 (450)	10,800				12,000				
3	3	Military Assistant Surgeons 3 (450), (350).	13,800				13,800				
11	5	House Surgeons and House Physicians 5 (50)	3,000				6,600				
		Exchange Compensation Allowance			368		6,638		2,569		
			4,19,610				4,23,878				
		Deduct—Probable Savings	39,950		3,79,660		97,118		3,26,760		3,00,32
PRESIDENCY TOWN.											
Establishment—	1	1	Clerk (20—1—25)	300				300			
	4	4	Peons 3 (7) (8)	348				348			
MUFASSAL DISTRICTS.											
	2	2	Clerks (10), (5)†	180				180			
	1	1	Peon (8)	96				96			
					924		736		924		76
PRESIDENCY AND MUFASSAL DISTRICTS											
Allowances—			Grain Compensation Allowance	126		105		126		126	
			Travelling Allowance	25,000		29,000		24,000		26,944	
			House-rent and other allowances—								
			Local Allowance—								
			Civil Assistant Surgeons 5 (30)	1,800				1,800			
			Sub-Assistant Surgeons 3 (10)	360				360			
			House-rent 3 (15)	540				540			
			Moisty of House-rent Allowance of one Sub-Assistant Surgeon transferred from Jails (page 106)	210		50,000		90		32,165	
			MUFASSAL DISTRICTS.								
		Local Allowance—									
		Civil Assistant Surgeons 23 (50) (100)	15,000				15,000				
		Staff Allowance 3 (30)	1,080				1,080				
		House-rent Allowance	600				600				
		Wynad Allowance	600				600				
		Clerks—Local Allowance (2)	24				24				
		Fees for the Inspection of Vessels									
		War Allowance	180		94						
		Local allowance for high prices		45,520		79,284		44,220		59,23	
Supplies and Services—			Non-Contract Group—								
			Medicines, etc., supplied by Mily. Dept.		1,000			2,200		13	
PRESIDENCY TOWN.											
Contingencies—			Non-contract Group—								
			Rents, Rates and Taxes	2,100				1,860			
		Pay of Menials	96		2,196		84		1,944		
		Carried over		4,29,300		3,74,500		3,76,048		3,60,46	

* Surgeon, Presidency First District, draws Rs. 150 as Medical Inspector of Emigrants.
† The District Medical and Sanitary Officer, Chingleput, draws Rs. 100 as Superintendent of the Reformatory School, the District Medical and Sanitary Officer, Calicut, draws Rs. 50 as Lunatic Asylum Allowance, and five others draw Rs. 100 each for charge of Jails.
‡ Represent contribution towards the pay of two Local Fund clerks of the District Medical and Sanitary Officer, Vinnapattam.

DETAILED ACCOUNT No. 24Aa.—MEDICAL.—Medical Establishment—cont.											
	Numbers.			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies— cont.			II DISTRICT MEDICAL AND SANI- TARY OFFICERS—cont.								
			PRESIDENCY TOWN—cont.								
			Brought forward .		4,29,300		3,74,500		3,76,048		3,60,460
			Contract Group—	96				96			
			Cleaning Charges	95				95			
			Service Postage and Telegram Charges	110				110			
			Purchase and Repair of Furniture.	127				127			
			Office Expenses		428				428		1,952
			MUFASSAL DISTRICTS.								
			Non Contract Group—								
			Purchase of Books .	100				100			
			Telephone Charges .	355				170			
			Contract Group—		455				270		
			Tour Charges								
			Purchase and Repair of Furniture.								
			Office Expenses								
			Service Postage and Telegram Charges		4,557		1,000		4,557		3,977
		TOTAL, DISTRICT MEDICAL AND SANITARY OFFICERS		4,47,110		3,75,500		3,81,303		3,66,389	

DETAILED ACCOUNT No. 24Ab — MEDICAL.—Hospitals and Dispensaries.

SUMMARY									
PRESIDENCY HOSPITALS—									
I.	GOVERNMENT GENERAL HOSPITAL	4,06,439	3,67,000	3,61,166	3,88,154				
II.	Do. RAYAPURAM HOSPITAL	1,39,302	1,14,000	1,19,104	1,09,183				
III.	Do. MATERNITY HOSPITAL	1,84,637	1,58,600	1,59,706	1,53,145				
IV.	Do. LEPPER HOSPITAL	5,423	33,000	36,311	29,734				
V.	Do. OPHTHALMIC HOSPITAL	90,768	70,700	70,865	67,639				
VI.	Do. VOLUNTARY VENEREAL HOSPITAL	..	..	..	7,381				
TOTAL, PRESIDENCY HOSPITALS			3,50,628	7,43,300	7,47,352				7,05,186
MUFASSAL HOSPITALS AND DISPENSARIES—									
Salaries									
{ DISTRICT HEADQUARTER HOSPITALS		49,980							
{ MINOR HOSPITALS AND DISPENSARIES		11,820						4,820	
Establishment				44,000					
{ DISTRICT HEADQUARTER HOSPITALS		45,168						2,302	
{ MINOR HOSPITALS AND DISPENSARIES		2,666							
Grain Compensation Allowance				37,000					
{ DISTRICT HEADQUARTER HOSPITALS		2,316						360	
{ MINOR HOSPITALS AND DISPENSARIES		400							
Travelling Allowance.				1,000					
{ DISTRICT HEADQUARTER HOSPITALS		3,200						2,174	
{ MINOR HOSPITALS AND DISPENSARIES		4,010							
House-rent and other Allowance.				7,500					
{ DISTRICT HEADQUARTER HOSPITALS		30,636		13,000				1,885	
{ MINOR HOSPITALS AND DISPENSARIES									
{ LOCAL ALLOWANCE FOR HIGH PRICES				2,000					
Supplies and Services.									
{ DISTRICT HEADQUARTER HOSPITALS		2,45,550							
{ MINOR HOSPITALS AND DISPENSARIES		18,964							
Contingencies				1,60,500				12,492	
{ DISTRICT HEADQUARTER HOSPITALS		61,932							
{ MINOR HOSPITALS AND DISPENSARIES		5,601							
Cost of Medical Stores supplied to Local Fund and Municipal Institutions for Chemico-legal purposes			4,77,153	2,65,000		37,017			23,839
Probable savings			4,000	1,900		4,000			2,251
TOTAL, MUFASSAL HOSPITALS, ETC.			4,79,175	2,66,900		41,017			26,090
Lump provision for the transfer of headquarter hospitals to Government			3,51,100			2,50,000			
Lump provision for the reorganization of the establishments of (1) Mufassal headquarter hospitals (2) Presidency medical institutions and (3) the X-ray Department in the Government General Hospital, Madras			32,000			6,723			
Allotment of savings under contingencies			...			...
Appointment of travelling Sub-Assistant Surgeons in Mufassal Hospitals.			10,000			...			
GRANTS TO HOSPITALS AND DISPENSARIES—									
CONTRIBUTION TO MUNICIPALITIES FOR HOSPITALS AND DISPENSARIES INCLUDING THE PAY OF MEDICAL SUB-ORDINATES		88,000				65,000			
CONTRIBUTION TO LOCAL BOARDS FOR HOSPITALS AND DISPENSARIES INCLUDING THE PAY OF MEDICAL SUB-ORDINATES		95,000		3,23,000		78,000		3,64,664	
LUMP GRANTS TO MUNICIPALITIES AND LOCAL BOARDS FOR MEDICAL BUILDINGS		3,00,000				1,50,000			
CONTRIBUTION TO PRIVATE HOSPITALS AND DISPENSARIES		1,07,215		1,08,800		94,785		78,492	
GRANTS TO THE GENERAL COUNCIL OF THE MEDICAL COLLEGE FOR WOMEN, VELLORE, IN CHARGE OF THE MEDICAL SCHOOL		3,500							
TOTAL, GRANTS TO HOSPITALS AND DISPENSARIES			5,48,715	4,91,800		3,87,735		4,43,156	
For rounding			22,69,618			14,32,877			
Deduct probable savings			18,116			2,123			
TOTAL			22,48,500	14,42,000		14,35,000		11,74,432	

DETAILED ACCOUNT NO. 24Ab.—MEDICAL—Hospitals and Dispensaries—cont

Numbers.			DETAILS.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.							
1918-1919	1919-1920.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.							
PRESIDENCY HOSPITALS.																	
I. GOVERNMENT GENERAL HOSPITAL.																	
Salaries—	5	5	Medical Officers (1,300), 3 (850) (700)	54,600	}	65,000	}	54,600	}	86,289	}						
	2	2	Military Assistant Surgeon (450), (250)	8,400				8,400		24,093							
			Teaching Allowance (80)	360				360									
	12	12	Civil Assistant Surgeons (100—10—300)	16,680				18,860									
	4	2	Sub-Assistant Surgeons (50—100)	1,920				3,300									
		(2)	Teaching Allowance (10)	120				120									
	6	6	House Surgeons and House Physicians 6 (50)	3,600				3,600									
	...	1	Second Dental Surgeon (200)	2,400				1,815		1,494							
			Exchange Compensation Allowance. . . . .	..				215		..						
			Deduct—Probable Savings									29,550					
				88,080					65,215								
Establishment—	58	62	Matrons and Nurses (300-20-400), (200-20-300), (70), (65), 6 (60), 6 (55), 7 (50), (35), 12 (30), 4 (100-4-120), 2 (150)	12,120	}	}	}	36,800	}	36,360	}						
			Personal Allowance to the Assistant Matron (40)	480				480		35,281							
	1	1	Nurse House-keeper (80-4-100)	960				1,008									
	2	2	Accountants (100-5-125), (30)	1,860				1,860									
			Personal Allowance (25)	300				...									
	11	11	Clerks (50), (35), 8 (20), Typist (30-1-50)	3,204				3,192									
	7	7	Stewards (150-10-200), (75-5-100), (50-5-75), 3 (25), (15)	5,580				5,580									
	2	3	Storekeepers (100) (45), Hospital Sergeant (60-2-75)	2,520				1,390									
	9	9	Compounders 9 (15-25)	2,124				2,016									
			Ward Attendants and Servants—														
	106	68	Weighman (15); Female Ward Attendants, 1st Grade 4 (15), 2nd Grade 6 (12), 3rd Grade 8 (9), 4th Grade 4 (7); Male Ward Attendants, 1st Grade 8 (15), 2nd Grade 16 (12); Attendants, Steward's Office, 2 (10), 3 (7), 2 (6); Peons 3 (7), 2 (6); Attendants, Out-patient Department 2 (6); Attendants, Assistant Surgeon's duty room, 2 (6); Attendant, Lift room, (8); Attendant, Linen room, (8); Attendants, Dispensary Department, 2 (8); Attendant, X-ray room, (7-1-10); Fireman (30-1-35), Mechanic (35-1-40)	8,898				26,900		11,700		25,466					
			Personal Allowance to a Ward Attendant (4)	48													
	Training School.																
	22	36	Pupil Nurses 32 (15); Female Ward Attendants, Probationers 4 (6)	6,048								2,880					
			Temporary Establishment	300								300					
		Deduct—Probable Savings	5,192			10,240											
				69,250					68,700								
				1,57,380					1,28,915								
									56,426								
									1,17,671								
										60,747							
Carried over ...										1,22,618							

* The Resident Medical Officer and the Joint Resident Medical Officer have free quarters.

DETAILED ACCOUNT NO. 24Ab.—MEDICAL—Hospitals and Dispensaries—cont.												
	Numbers.		PRESIDENCY HOSPITALS—cont.	Budget Estimate 1919-1920		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919		Accounts, 1917-1918.		
	1918-1919	1919 1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Allowances—			I. GOVERNMENT GENERAL HOSPITAL—cont.									
			Brought forward		1,57,330		1,38,915		1,17,671		1,22,61	
			Grain Compensation allowance	2,466		2,171		2,690		2,674		
			Travelling allowance	1,500		1,800		1,400		1,828		
			House-rent and other allowances—									
			Staff allowance to the Senior Medical officer (150)	1,800				1,800				
			Local allowance to Resident Medical Officer (200)	2,400				2,400				
			Staff allowance to Military Asst. Surgeons 2 (30)	720				720				
			Local allowance to Civil Asst. Surgeons 3 (30)	1,080				4,560		10,360		
			Local allowance to Sub-Asst. Surgeons 2 (10)	240		34,000		480				
			Charge allowance 2 (10)	210								
			House-rent allowance to medical officers 2 (130) Military Asst. Surgeons 2 (15) and sub-asst. Surgeons 2 (15)	4,020				4,380				
			Ration allowance to nurses 60 (22½)	16,200				15,120				
			Nurse house-keeper (22½)	270				270		16,455		
			Pupil nurses 22 (22½)	8,640				3,240				
			War Bonus to Nurses	2,088								
			War allowance	7,388		4,875						
			Local allowance for high prices			1,959						
			Temporary increase of ration allowance to nurses and Nurse pupils 20 (3½)	840								
					50,490		44,805		37,060		31,8	
	Supplies and Services—(a)			Non-Contract Group—								
				Diet of Patients	60,000		61,000		65,000		59,595	
				Bedding and Clothing	12,000		9,000		12,000		8,108	
				Medicines supplied by Military Department	40,000		33,000		40,000		33,088	
				X-Ray Apparatus, etc.	1,500		1,000		1,500		1,321	
			Country Medicines	1,500		2,400		1,500		1,458		
			Other Hospital Necessaries including Surgical Dressings, etc.	27,000		35,000		27,000		26,479		
			Cost of imported European Stores including Freight									
			Cost of locally-purchased European Stores	10,000		8,000		10,000		12,516		
			Funeral Expenses	100		100		250		63		
			Cost of Petrol, etc. for Motor Ambulance	1,000				1,000				
			Contract Group—		1,53,100		1,49,500		1,58,250		1,41,5	
			Sanitary Charges	190				190				
			Lime washing charges	435				465				
Contingencies—					655				655			
			Non-Contract Group—									
			Pay of Menials	9,924				8,930		8,833		
			Rents, Rates and Taxes	4,200				4,200		1,961		
			Nurses' Uniform	4,650				2,070		1,530		
			Telephone Charges	650				650		759		
			Miscellaneous (including purchase of books)	100				100		1,002		
			Electric Lights and Fans	20,000				19,000		15,984		
			Contract Group—		39,524		31,000		34,950		29,8	
			Purchase and Repair of Furniture	4,650				4,650				
			Service Postage and Telegram Charges	190				190				
			Petty Construction and Repairs	190				190				
			Office Expenses	3,088				3,088				
			Cleaning Charges	4,464				4,464				
Salaries—					12,580		13,280		12,580		12,7	
			De'uct—Probable Savings		7,240							
			TOTAL, GOVERNMENT GENERAL HOSPITAL		4,06,489		3,67,000		3,61,166		3,38,1	
			II. GOVERNMENT RAYAPURAM HOSPITAL.									
	1	2	Military Assistant Surgeons (350 + 30), (200 + 30)	7,320				4,560				
	1	1	Civil Assistant Surgeon (100—10—300) Allowance for teaching									
			Nurse Probationers (30)	2,280				2,400				
	2	2	House Surgeons and House Physicians 2 (50)	1,200				1,200				
	3	4	Sub-Assistant Surgeons (110), 3 (50—100)	3,900				2,340				
			Provision for an additional Assistant Surgeon, etc.		14,700		8,000	5,000	15,500		6,6	
		Carried over		14,700		8,000		15,500		6,6		

DETAILED ACCOUNT No. 24Ab.—MEDICAL.—Hospitals and Dispensaries—cont.

	Numbers		PRESIDENCY HOSPITALS—cont.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1915-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			II. GOVERNMENT RAYAPURAM HOSPITAL—cont.								
			Brought forward .		14,709		8,000		15,500		6,665
Establishment—	1	1	Matron (107-4-120) *	1,996				1,248			
	5	5	Nurses (70), 4 (50)	3,240				3,240			
		1	Nurse House-keeper (40)	480		6,100				4,361	
	5	10	Nurse Probationers 5 (15-35) 5 (15)	3,000				900			
	1	1	Accountant (75-5-100) *	1,020				960			
	2	2	Stewards (50-5-75), (25-2-35)	1,068				984			
	1	1	Store-keeper (25-1-30)	312				300			
	3	4	Compounders 4 (15-25)	720				540			
	1	1	Telephone Clerk (25)	300				300			
	1	1	Typist (20-1-50)	300				252			
	2	2	Linen-keeper (25-1-30), Clerk (-0)	552		8,700		540		7,148	
	37	39	Ward Attendants and Servants— Weighman (10); Peons 4 (9), Male Ward Attendants 2 (14), 7 (10), 7 (8), 5 (7), Female Ward Attendants 2 (15), 3 (12), 4 (9), 2 (7), (10), (8)	4,880	16,668		14,800	4,184	13,428		11,506
Allowances—			Travelling Allowance .	500		1,000		500		668	
			Grain Compensation Allowance .	648		506		612		585	
			House-rent and other Allowances— Rickshaw Allowance to Nurses 10 (7) .	940				924			
			Presidency Allowance Sub-assistant Surgeons, Charge Allowance 4 (10), Presidency Allowance 4 (10), and House- rent 4 (15) .	1,680		6,000		380		1,582	
			Ration Allowance 17 (22½) .	4,590				900		2,168	
			War Bonus to Nurses	704				2,970			
			Wai Allowance .	2,745		1,808					
			Local allowance for high prices .			588					
			Temporary increase of ration allow- ance to Nurses and Nurse pupil- 1 (1½) .	42							
					11,752		9,700		6,266		4,951
Supplies and Services—			Non Contract Group— Diet of Patients .	18,000		16,000		20,000		11,840	
			Medicines supplied by the Military Department .	15,000		16,000		12,000		16,561	
			Bedding and Clothing .	2,000		2,200		1,000			
			Country Medicines .	250		250		250		22,859	
			Other Hospital Necessaries, including Surgical Dressings, etc .	15,000		20,000		15,000			
			Cost of indentated European Stores Freight on Europe Stores .	20,000		15,000		15,000		26,908	
			Cost of locally purchased Europe Stores .	100		50		100		9	
			Funeral Expenses .		70,350		60,500		64,350		77,971
			Contract Group— Sanitary Charges .	75				75			
			Lime-washing Charges .	150				150			
					225			225			
Contingencies—			Non-Contract Group— Pay of Menials .	3,144				3,000		1,669	
			Purchase of Books .	200				200			
			Telephone Charges .	600				150			
			Rents, Rates and Taxes .	1,080				1,080			
			Nurses' Uniform .	800				330		170	
			Miscellaneous .	200				200		1,133	
			Electric Lights and Fans .	10,200				10,200		1,461	
					16,224		8,000		15,160		4,48
			Contract Group— Purchase and Repair of Furniture .	724				900			
			Service Postage and Telegram Charges .	75				75			
			Petty Construction and Repairs .	80				80			
			Office Expenses .	980				980			
			Cleaning Charges .	2,816				2,140			
					4,175		4,000		4,175		3,891
			Deduct—Probable Savings .	792							
			TOTAL, GOVERNMENT RAYA- PURAM HOSPITAL .		1,83,302		1,14,000		1,19,104		1,09,19

* Gets free quarters.

DETAILED ACCOUNT No 24A*b*—MEDICAL—Hospitals and Dispensaries—*cont*

	Numbers			Budget Estimate, 1919-1920.		Revised Estimate, 1919-1919		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			PRESIDENCY HOSPITALS— <i>cont</i>								
			III. GOVERNMENT MATERNITY HOSPITAL.								
<i>Salaries—</i>	1	1	Assistant Superintendent (Commissioned Medical Officer) (700)	8,400				8,400			
			Honoraria for instructing and examining the pupils of the Burma Medical School in practical midwifery	800				630			
	2	2	Assistant Surgeons, Military (460), (200)	7,500				7,800			
			Teaching Allowance (50)	600				600			
	2	2	Civil Assistant Surgeons 2 (100—10—300)	3,120				2,400			
			Teaching Allowance (25)	300				300			
	1	1	Lady Assistant Surgeon (150)	1,800				1,800			
	1	1	Sub-Assistant Surgeon (110)	1,320				960			
			Allowance for the Teaching of Midwifery to Sub-Assistant Surgeons	50				50			
	4	4	House Surgeons and House-Physicians 4 (50)	2,400				2,400			
			Exchange Compensation Allowance.					239			
			Deduct—Probable Savings					10,000			
					26,590		15,000		15,569		15,121
<i>Establishment—</i>	13	13	Matron and Nurses (150—10—200), (80—8—120), (85), (70), 3 (60), 3 (55), 3 (50)	11,208				11,208			
	5	5	Clerks (25), (20), Typist (20—1—25) Storekeeper (25—1—30), Medical Store Clerk (20)	1,416				1,416			
	1	1	Engine Driver (40)	480				420			
	2	2	Stewards (60—5—100) and (80—2—50)	1,608				1,524			
	21	21	Warders and Servants—1st-class Indian Midwives 2 (20—1—25), 2nd-class Indian Midwives 2 (15—1—20), Compounders 3 (15—25), 1st-grade Female Dresser (20—1—25), 2nd-grade Female Dresser (15—1—20), Linen-keeper (45), Duffadar (9—1—12), Peons 6 (7), Indian Nurses 4 (20—1—25)	4,832				4,320			
			House-keeper (50)	600				600			
	60	50	School Establishment—Sub-Assistant Surgeon (50—100), Teaching allowance, (20), Assistant Matron, (100), Midwifery Pupils, European and Eurasian, 29 (25), Indian Nurse Pupils, English-speaking, 2 (10), Indian Midwifery Pupils Vernacular-speaking 17 (7)	12,588				12,588			
			TEMPORARY ESTABLISHMENT.								
	1	1	Photographer Draughtsman (75)	900				900			
					33,422		34,000		32,976		33,169
<i>Allowances—</i>			Grain Compensation Allowance	648		580		648		645	
			Travelling Allowance	750		668		710		706	
			House-rent and other allowance—Staff Allowance 2 (30)	720				720			
			House-rent Allowance (65)	780		6,760		780			
			Civil Assistant Surgeons Local Allowance (30)	360				720		5,883	
			Carried over	3,258	60,022	7,948	49,000	3,578	48,545	7,234	48,290

DETAILED ACCOUNT No. 24Ab.—MEDICAL.—Hospitals and Dispensaries—cont.

	Numbers.		PRESIDENCY HOSPITALS—cont.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances— cont.			III. GOVERNMENT MATERNITY HOSPITAL—cont.								
			Brought forward .	3,258	60,022	7,948	49,000	3,578	48,545	7,234	48,290
			Sub-Assistant Surgeon—								
			Local Allowance (10) . . .	120				120			
			Charge Allowance (10) . . .	120							
			Ration Allowance to Nurses 12 (22½) . . .	3,240				3,240			
			Ration Allowance to House-keeper (22½) . . .	276				270			
			School Establishment—								
			Sub-Assistant Surgeon—								
			Local Allowance (10) . . .								
Supplies and Services—			Charge Allowance (10) . . .								
			House-rent (15) . . .	690				670			
			Ration Allowance to Assistant Matron (22½) . . .								
			War Bonus to Nurses . . .	2,568		1,602		...			
			War Allowance . . .	2,688		550		...			
			Local allowances for high prices.								
			Temporary increase of ration allowance to nurses and nurse pupils 9 (8½) . . .	378	18,650		10,400	...	7,778		7,284
			Non-Contract Group—								
			Diet of Patients . . .	32,000		26,000		32,000		29,536	
			Bedding and Clothing . . .	10,000		7,000		6,000		7,665	
Contingencies—			Medicines supplied by Military Department . . .	10,000		12,000		9,000		10,078	
			Country Medicines and Hospital Necessaries . . .	17,000		21,000		15,000		16,939	
			Cost of indented European Stores including Freight . . .	5,000		1,000		5,000		572	
			Cost of locally-purchased European Stores . . .	1,700		1,600		1,500		1,639	
			Funeral Expenses . . .	50		50		50		15	
			Batta to Pregnant Women . . .	800	76,550	754	69,404	800	69,350	440	66,934
			Contract Group—								
			Sanitary Charges . . .	400				400			
			Lime-washing Charges . . .	25				25			
			Nurses' Mess Kit . . .	50				50			
Salaries—			Photograph Charges . . .	200				200			
					675				675		
			Non-Contract Group—								
			Pay of Menials . . .	4,512				4,512		4,445	
			Rents, Rates and Taxes . . .	5,650				3,850		4,024	
			Telephone Charges . . .	310				310		310	
			Electric Lights and Fans . . .	15,000				14,500		12,907	
			Nurses' Uniform . . .	650				990		330	
			Miscellaneous (including Purchase of Books) . . .	200	26,322		22,000	200	25,562	121	22,187
			Contract Group—								
Establishment—			Purchase and Repair of Furniture	3,328				3,328		...	
			Service Postage and Telegram Charges . . .	100				100			
			Office Expenses . . .	1,600				1,600			
			Cleaning Charges . . .	2,268				2,268			
					7,796		7,796		7,796		8,550
			Deduct—Probable savings .		878						
			TOTAL, GOVERNMENT MATERNITY HOSPITAL .		1,84,637		1,58,600		1,59,706		1,58,145
			IV. GOVERNMENT LEPRO HOSPITAL.								
			Sub-Assistant Surgeon (50-100) .		960		960		780		813
			Matron (50) . . .	600		600		600		750	
			Steward (35), Store-keeper (25) .	720				720			
			Servants and Ward Attendants—								
			Compounder (15-25), Peons 2 (9), Male Ward attendants 4 (9), Female Ward attendants 2 (7) .	1,082		1,752		996		1,736	
			Temporary Peons (9) . . .	...				216			
					2,352		2,352		2,532		2,438
			Carried over		3,312		3,312		3,312		3,301

DETAILED ACCOUNT No. 24Ab.—MEDICAL—Hospitals and Dispensaries—cont

	Numbers.			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.		
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PRESIDENCY HOSPITALS—cont.												
IV. GOVERNMENT LEPROSY HOSPITAL.												
Allowances—			Brought forward .		3,312		3,312		3,312		3,301	
			Grain Compensation Allowance .					18		18		
			Travelling allowance .	30		20		20				
			House rent and other Allowances—									
			Charge and Local Allowance (10 + 20) .	360		293		240		247		
			House rent Allowance (15) .	180		180		180		186		
			War Bonus to Nurses .	150								
			War Allowance .	714		430						
Supplies and Services—			Local Allowance for high prices .			119						
					1,424		1,042		456		451	
			Non-Contract Group—									
			Diet of Patients .	22,000		20,000		24,000		18,924		
			Bedding and Clothing .	2,000		2,000		2,000		1,118		
			Medicines supplied by Military Department .	1,500		1,500		1,500		1,409		
			Country Medicines and Hospital Necessaries .	2,700		2,700		2,700		2,127		
			Funeral Expenses .	80		80		80		56		
					28,280		26,280		30,260		28,634	
	Contingencies—			Contract Group—								
			Lime-washing Charges .	20				20				
			Photographic Charges .	20				20				
					40				40			
			Non-Contract Group—									
			Pay of Menials .	876				876		855		
			Uniform Allowance to the Matron .	50				30				
			Miscellaneous .	200				215		174		
					1,126		1,026		1,121		1,028	
Salaries—				Contract Group—								
			Purchase and Repair of Furniture	148				148				
			Service Postage and Telegram Charges .	20				20				
			Office Expenses .	640				640				
			Cleaning Charges .	492				492				
					1,800		1,340		1,300		1,319	
			TOTAL, GOVERNMENT LEPROSY HOSPITAL .		35,482		33,000		36,511		29,784	
	V. GOVERNMENT OPHTHALMIC HOSPITAL.											
	Establishment—			Assistant Superintendent (400—20—500)	6,000							
1		1	*Military Assistant Surgeon (350)	4,200				4,200				
1		1	Military Assistant Surgeon (250) .	3,000				3,000				
5		5	*Sub-Assistant Surgns. 5(50—100)	4,140		8,000		3,000		7,220		
			Allowance for the teaching of Ophthalmology to Sub-Assistant Surgeons .	50				50				
2		2	*House Surgeon and House Physician 2(50) .	1,200		400		1,200		922		
			Deduct—Probable savings .	...		..		4,000		...	
					18,590		8,400		7,450		8,142	
Establishment—		6	6	*Nurses (65—2—75), 2(55), 3(50)	3,996		3,500		3,972		4,073	
		3	3	Stewards (60—5—100), (30—2—40) and (15—3—30) .	1,500		...		1,416		...	
	1	1	Storekeeper (20)	240		...		240		...		
	1	1	Part-time Clerk (10) .	120		...		120		...		
	2	2	Compounders (15—25)	360		...		480		...		
			Carried over	6,216	18,590	3,500	8,400	6,228	7,450	4,073	8,142	

Geta free quarters.

DETAILED ACCOUNT No. 24Ab.—MEDICAL.—Hospitals and Dispensaries—cont											
	Number.		PRESIDENCY HOSPITALS—cont.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	l.s.	Rs.	l.s.	Rs.	l.s.	Rs.	l.s.
			V. GOVERNMENT OPHTHALMIC HOSPITAL—cont.								
			Brought forward	6,216	18 590	3,500	9,400	6,223	7,450	4,078	3,142
Establishment—cont.	32	32	Ward Attendants and Servants— Caste Ward Male Attendants (8), Caste Ward Female Attendants (8), Daffadar (12), Ward Attendants, 1st grade, 5 (10), 2nd grade, 4 (9), 3rd grade, 4 (8), and 4th grade, 3 (7), European Ward Female Attendants, 2 (6—1—9), Indian Ward Female Attendants 9 (6—1—9), Weigh- man (6), Laboratory Attender (12)	3,253		5,600		3,228		5,302	
					9,468		9,100		9,466		9,375
Allowances			Grain Compensation Allowance	666		554		720		732	
			Travelling Allowance	150		166		150		500	
			House-rent and other Allowances— Military Assistant Surgeon— Local Allowance (100)	1,200				1,200			
			Staff Allowance (30)	900				860			
			House-rent Allowance (75)					600			
			Sub-Assistant Surgeons— Local Allowance 4 (10)	1,080		3,100		480			
			Charge Allowance 5 (10)	300				800			
			Special Allowance (25)								
			Nurses' Ration— Allowance 6 (22½)	1,620				1,620		1,252	
			War Bonus to Nurses	687							
			War Allowance	1,874		1,117					
			Local Allowance for high prices			383					
			Temporary increase of ration allowance to nurses and nurse pupils 3 (3½)	126							
					8,601		5,320		5,730		4,824
Supplies and Services—			Non-Contract Group— Diet of Patients	26,000		25,000		23,000		23,484	
			Bedding and Clothing	2,400		1,400		2,000		1,848	
			Medicines supplied by Military Department	6,200		5,200		5,500		5,212	
			Country Medicines and Hospital Necessaries	1,900		1,900		1,709		1,754	
			Cost of indented European Stores including Freight	2,000		950		2,000		758	
			Cost of locally-purchased European Stores	350		15		250		2 2	
			Funeral Expenses	15				15		7	
					38,865		34,465		34,465		33,280
Contingencies—			Contract Group— Photographic Charges		190				190		
			Non-Contract Group— Pay of Menials	2,040				1,844		1,524	
			Rents, Rates and Taxes	1,600				1,600		1,389	
			Miscellaneous (including Purchase of Books)	200				110			
			Nurses' Uniform	300				180		150	
			Telephone Charges	225				225		188	
			Electric Lights and Fans	7,000				6,000		5,343	
			Repairs to Instruments	400				400		208	
			Contract Group— Purchase and Repair of Furniture	1,328				1,328			
			Service Postage and Telegram Charges	70				70			
			Petty Construction and Repairs	5				5			
			Office Expenses	860				860			
			Cleaning Charges	1,152				1,152			
					11,765		10,000		10,159		8,747
			Deduct—Probable savings								
			TOTAL, GOVERNMENT OPHTHALMIC HOSPITAL		90,768		70,700		70,865		67,689

DETAILED ACCOUNT No. 24Ab.—MEDICAL.—Hospitals and Dispensaries—cont.

SUMMARY.		Budget Estimate, 1919-1920		Revised Estimate, 1918-1919		Budget Estimate, 1918-1919		Accounts, 1917-1918.	
MUFASSAL HOSPITALS AND DISPENSARIES		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>District Headquarters Hospitals.</i>									
I(a) GOVERNMENT HEADQUARTER HOSPITAL, BELLARY.		15,394							
I(b) GOVERNMENT WOMEN AND CHILDREN'S HOSPITAL, BELLARY		7,350							
II. GOVERNMENT HEADQUARTER HOSPITAL COIMBATORE		21,642							
III. Do. AMANTAPUR		11,100							
IV. Do. BIRBHAMPUR		14,500							
V. Do. CHINGLEPUT		11,600							
VI. Do. CHITTOOR		18,500							
VII. Do. COCANADA		24,200							
VIII. Do. CUDDAPAH		12,600							
IX. Do. GUNTUR		18,400							
(a) Do MADURA		60,940							
(b) GOVERNMENT INFECTIOUS DISEASE HOSPITAL, MADURA		6,250							
XI GOVERNMENT HEADQUARTER HOSPITAL, MASULIPATAM		18,900							
XII. Do. RAMNAD		14,240							
XIII. Do. TANJORE		49,200							
XIV. Do. VELLORE		26,600							
XV. Do. CUDDALORE		14,900							
XVI. Do. VIZAGAPATAM		26,900							
XVII. Do. KURNOOL		16,600							
XVIII. Do. MANGALORE		16,000							
XIX GOVERNMENT WOMEN AND CHILDREN'S HOSPITAL, MANGALORE		7,900		245,000					
<i>Minor Hospitals and Dispensaries</i>									
(i) PALLIPORT LAZARETTO HOSPITAL (MALABAR)		5,044				4,639			
(ii) GOOMSUR-UDAYAGIRI HOSPITAL (GANJAM AGENCY)		2,570				2,434			
(iii) AMINDIVI DISPENSARY (SOUTH KANARA)		1,932				1,752			
(iv) BHADRACHALAM HOSPITAL (GODAVARI AGENCY)		3,811				3,316			
(v) KUNAVARAM DISPENSARY (do)		2,164				1,784			
(vi) VENKATAPURAM DISPENSARY (do)		2,310				2,161			
(vii) RAYAGADA DISPENSARY (GANJAM AGENCY)		1,736				1,796			
(viii) GAZILBADI DISPENSARY (do)		1,736				1,916			
(ix) SHEANGO DISPENSARY (do)		2,440				2,560			19,620
(x) BALLIGUDA HOSPITAL (do)		3,800							
(xi) RAMAGIRI-UDAYAGIRI HOSPITAL (GANJAM AGENCY)		3,000							
(xii) DISPENSARIES ATTACHED TO SPECIAL ASSISTANT AGENTS ESTABLISHMENTS AT BALLIGUDA AND KORAPUT		3,400				10,500			
(xiii) DISPENSARY ATTACHED TO FOREST AND AGRICULTURAL COLLEGES AT COIMBATORE		2,000				1,556			
(xiv) STONEHOUSE HILL DISPENSARY		3,400							
COST OF MEDICAL STORES SUPPLIED TO LOCAL FUND AND MUNICIPAL INSTITUTIONS FOR CHEMICO-LEGAL PURPOSES		4,000		1,900		4,000		2,251	
GRAIN COMPENSATION ALLOWANCE		400				100		360	
TRAVELLING ALLOWANCE		4,000				2,500		2,474	
HOUSE-RENT AND OTHER ALLOWANCES—									
WAR ALLOWANCE		15,309						1,885	
TOTAL, MUFASSAL HOSPITALS, ETC.			1,79,175		2,66,900		41,017		26,090
Salaries—	Numbers.	MUFASSAL HOSPITALS AND DISPENSARIES.							
	1918-1919	1919-1920							
			I (A).—GOVERNMENT HEADQUARTER HOSPITAL AT BELLARY.						
	2		Sub-Assistant Surgeons (50—100).	1,800					
					1,800				
Establishment—	1		Clerk (20)	240					
	2		Compounders (15—25)	516					
	1		Peon (7)	84					
					840				
					2,640				
			Carried over						

DETAILED ACCOUNT No. 24Ab.—MEDICAL—Hospitals and Dispensaries—cont.

	Numbers		MUFASSAL HOSPITALS AND DISPENSARIES—cont.	Budget Estimate, 1913-1920.		Revised Estimate, 1913-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1913-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			I (A)—GOVERNMENT HEAD-QUARTER HOSPITAL AT BELLARY—cont.								
			Brought forward .		2,640						
Allowances—			Grain Compensation Allowance .	51							
			Travelling Allowance	200							
			House-rent and other allowances—								
			Sub Assistant Surgeon Charge allowance 2 (10)	240							
			House-rent (8)	96							
			War allowance . . . .	...						
					590						
Supplies and Services—			Non-Contract Group—								
			Diet of Patients	4,000							
			Bedding and Clothing	600							
			Medicines, etc., supplied by Military Department	4,000							
			Country Medicines	10							
			Other Hospital Necessaries								
			Cost of indented European Stores	2,000							
					10,900						
Contingencies—			Contract Group—								
			Hot and cold weather charges	50							
			Purchase and Repair of Furniture	200							
			Service Postage and Telegram Charges	100							
			Petty Construction and Repairs	98							
			Office Expenses	200							
			Cleaning Charges	288							
					936						
			Non-Contract Group—								
			Pay of Menials	214							
			Miscellaneous	156							
					364						
			For rounding		36						
			Total		15,394						
			I (B). GOVERNMENT WOMEN AND CHILDREN'S HOSPITAL AT BELLARY								
Salaries—	1		Lady Sub-Assistant Surgeon (50—100)	1,200							
					1,200						
Establishment—	1		Compounder (15—25)	180							
	2		Midwives (15—25)	492							
	1		Peon (7)	84							
					756						
Allowances—			Grain Compensation Allowance	72							
			Travelling Allowance	100							
			House-rent and other allowances—								
			Charge allowance (10)	120							
			Language allowance (3)	24							
			War allowance . . . .	..						
					316						
Supplies and Services—			Non-Contract Group—								
			Diet of Patients	2,000							
			Bedding and Clothing	200							
			Medicines, etc., supplied by Military Department	1,000							
			Country Medicines	50							
			Other Hospital Necessaries	50							
			Cost of indented European Stores	1,000							
					4,200						
Contingencies—			Contract Group—								
			Purchase and Repair of Furniture	80							
			Service Postage and Telegram Charges	80							
			Petty Construction and Repairs	60							
			Office Expenses	180							
			Cleaning Charges	96							
					476						
			Non-Contract Group—								
			Pay of Menials	62							
			Miscellaneous	140							
					202						
			Total		7,250						

DETAILED ACCOUNT No. 24-Ab.—MEDICAL.—Hospitals and Dispensaries—cont.											
	Numbers		MUFASSAL HOSPITALS AND DISPENSARIES—cont.	Budget Estimate, 1919-1920		Revised Estimate, 918-1919		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920.		Rs	Rs	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
II. GOVERNMENT HEADQUARTER HOSPITAL AT COIMBATORE											
Salaries—	2		Sub-Assistant Surgeons (50—100) 1	1,500							
	1		House surgeon (50)	600	2,100						
Establishment—	1		Nurse (50)	600							
	1		Clerk (20)	240							
	3		Compounders (15—25)	660							
	2		Midwives (15—25)	432							
	2		Peons (7)	168	2,100						
Allowances—			Grain Compensation Allowance	126							
			Travelling Allowance	250							
			House-rent and other Allowances—								
			Charge Allowance 2 (10)	240							
			House-rent 2 (5)	120							
			War Allowance								
Supplies and Services—			Non-Contract Group—		738						
			Diet of Patients	6,000							
			Bedding and Clothing	1,500							
			Medicines, etc., supplied by Military Department	5,000							
			Country Medicines	500							
			Other Hospital Necessaries	1,400							
			Cost of indented European Stores	200	14,400						
Contingencies—			Contract Group—								
			Hot and cold weather charges	50							
			Purchase and Repair of Furniture	100							
			Service Postage and Telegram Charges	100							
			Petty Construction and Repairs	162							
			Office Expenses	600							
			Cleaning Charges	4 6							
			Non Contract Group—		1,468						
			Pay of Munkals	550							
			Miscellaneous	288	538						
			Total		21,642						
III GOVERNMENT HEADQUARTER HOSPITAL AT ANANTAPUR.											
Salaries—	1		Sub-Assistant Surgeon (50—100)	600							
	1		Lady Sub Assistant Surgeon (50—100)	600							
					1,200						
Establishment—	1		Clerk (10—1—15)	132							
	2		Compounders (15—25)	552							
	1		Midwife (15—25)	204							
	1		Peon (8)	96	984						
Allowances—			Grain Compensation Allowance	60							
			Travelling Allowance	50							
			House rent and other Allowances—								
			Charge Allowance 2 (10)	240							
			War Allowance								
Supplies and Services—			Non-Contract Group—		350						
			Diet of Patients	1,000							
			Bedding and Clothing	600							
			Medicines, etc., supplied by Military Department	300							
			Country Medicines	200							
			Other Hospital Necessaries	400							
			Cost of indented European Stores	4,000							
Contingencies—			Contract Group—		6,400						
			Hot and cold weather charges	100							
			Purchase and Repair of Furniture	200							
			Service Postage and Telegram Charges	50							
			Petty Construction and Repairs	917							
			Office Expenses	200							
			Cleaning Charges	156							
			Non-Contract Group—		1,628						
			Pay of Munkals	420							
			Miscellaneous	128	548						
			Total		11,100						

DETAILED ACCOUNT No 24Ab.—MEDICAL.—Hospitals and Dispensaries—cont.

	Numbers		MUFASSAL HOSPITALS AND DISPENSARIES—cont.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IV GOVERNMENT HEADQUARTER HOSPITAL AT BERNAMPUR.											
Salaries—		1	Lady Apothecary (50—150)	600							
		2	Sub-Assistant Surgeons (50—100).	1,260	1,860						
Establishment—		1	Clerk (15)	180							
		2	Compounders (15—25)	396							
		1	Midwife (15—25)	180							
		1	Peon (7)	84	840						
Allowances—			Grain Compensation Allowance	54							
			Travelling Allowance	100							
			House-rent and other Allowances—								
			Charge Allowance of the Lady Apothecary (25)	300							
			Charge Allowance of Sub-Assistant Surgeons 2 (10)	240							
			House-rent (1½)	18							
			War Allowance	...							
Supplies and Services—			Non-Contract Group—		712						
			Diet of Patients	2,500							
			Bedding and Clothing	800							
			Medicines, etc., supplied by Military Department	3,000							
			Country Medicines	100							
			Other Hospital Necessaries	600							
			Cost of indented European Stores								
Contingencies—			Contract Group—		7,000						
			Hot and Cold Weather Charges.	60							
			Purchase and Repair of Furniture	200							
			Service Postage and Telegram Charges	25							
			Petty Construction and Repairs.	2,242							
			Office Expenses	500							
			Cleaning Charges	216							
			Non-Contract Group—		3,283						
			Pay of Menials.	648							
			Miscellaneous	157	805						
			Total		14,500						
V GOVERNMENT HEADQUARTER HOSPITAL AT CHINGLEPUT.											
Salaries—		1	Sub-Assistant Surgeon (50—100).	660	660						
Establishment—		1	Clerk (15)	180							
		2	Compounders (15—25)	396							
		2	Midwives (15—25)	600							
		1	Peon (8)	96	1,272						
Allowances—			Grain Compensation Allowance	108							
			Travelling Allowance	100							
			House-rent and other Allowances—								
			Charge Allowance (10)	120							
			War Allowance	...	328						
Supplies and Services—			Non-Contract Group—								
			Diet of Patients	2,500							
			Bedding and Clothing	800							
			Medicines, etc., supplied by Military Department	800							
			Country Medicines	300							
			Other Hospital Necessaries	700							
			Cost of indented European Stores	2,500	7,600						
Contingencies—			Contract Group—								
			Hot and Cold Weather Charges.	100							
			Purchase and Repair of Furniture	70							
			Service Postage and Telegram Charges	50							
			Petty Construction and Repairs.	400							
			Office Expenses	259	1,181						
			Cleaning Charges	251							
			Non-Contract Group—								
			Pay of Menials	504							
			Miscellaneous	105	609						
			Total		14,000						

DETAILED ACCOUNT No. 24Ab.—MEDICAL—Hospitals and Dispensaries—cont.											
	Numbers		MUFASSAL HOSPITALS AND DISPENSARIES—cont.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs	Rs.	Rs.	Rs	Rs	Rs.	Rs.	Rs.
VI. GOVERNMENT HEADQUARTER HOSPITAL AT CHITTOOR.											
Salaries—	1		Lady Apothecary (100)	1,200							
	2		Sub-Assistant Surgeons (50—100).	1,200	2,400						
Establishment—	1		Nurse Supervisor (75)	900							
	1		Clerk (15)	180							
	2		Compounders (15—25)	396							
	1		* Midwife (50)	600							
	1		Probationary Compounder (7)	84							
	1		Peon (8)	96	2,256						
Allowances—			Grain Compensation Allowance	24							
			Travelling Allowance	50							
			House-rent and other allowances—								
			House-rent								
			Lady Apothecary (25)	700							
			Sub-Assistant Surgeons 2 (7)	168							
			Charge Allowance 2 (10)	240							
			War allowance								
Supplies and Services—			Non-Contract Group—		782						
			Diet of Patients	3,600							
			Bedding and Clothing	900							
			Medicines, etc., supplied by Military Department	5,000							
			Country Medicines	150							
			Other Hospital Necessaries	400							
			Cost of indented European Stores	500							
Contingencies—			Contract Group—		10,950						
			Hot and Cold Weather Charges	100							
			Purchase and Repair of Furniture	300							
			Service Postage and Telegram Charges	50							
			Petty Construction and Repairs	473							
			Office Expenses	300							
			Cleaning Charges	288							
			Non-Contract Group—		1,414						
			Pay of Menials	528							
			Miscellaneous	170	698						
			Total		18,500						
VII. GOVERNMENT HEAD- QUARTER HOSPITAL AT COCANADA.											
Salaries—	2		Sub-Assistant Surgeons (50—100)	1,260							
Establishment—	2		Nurses 2 (60)	1,440							
	1		Clerk (20)	240							
	2		Compounders (15—25)	480							
	1		Midwife (15—25)	216							
	1		Peon (7)	84	2,460						
Allowances—			Grain Compensation Allowance	90							
			Travelling Allowance	200							
			House-rent and other allowances—								
			Charge Allowance 2 (10)	240							
			House-rent 2 (8)	192							
			Language Allowance (2)	24							
			War allowance	...							
Supplies and Services—			Non-Contract Group—		746						
			Diet of Patients	4,500							
			Bedding and Clothing	750							
			Medicines, etc., supplied by Military Department	6,000							
			Country Medicines	300							
			Other Hospital Necessaries	3,750							
			Cost of indented European Stores	2,000							
Contingencies—			Contract Group—		17,300						
			Hot and cold weather charges	100							
			Purchase and Repair of Furni- ture	100							
			Service Postage and Telegram Charges	100							
			Petty Construction and Repairs	464							
			Office Expenses	500							
			Cleaning Charges	482							
			NonContract Group—		1,696						
			Pay of Menials	792							
			Miscellaneous	186							
			Deduct Probable Savings		978						
					240						
			Total		24,200						

* Get free quarters.

1,420

DETAILED ACCOUNT No. 24Ab.—MEDICAL.—Hospitals and Dispensaries—cont

	Numbers		MUFASSAL HOSPITALS AND DISPENSARIES—cont.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
VIII. GOVERNMENT HEAD-QUARTER HOSPITAL AT CUDDAPAH.											
Salaries—	1		Lady Apothecary (75—5—150) .	960							
	2		Sub-Assistant Surgeons (50—100).	1,680							
Establishment—	1		Clerk (20—1—25)	252	2,640						
	3		Compounders (15—25)	760							
			Personal Allowance (5)	60							
	1		Midwife (15—25)	240							
	1		Midwife (10—20) (locally trained)	152							
	1		Purveyor (10)	120							
	1		Peon (7)	84							
Allowances—			Grain Compensation Allowance . .	128	1,668						
			Travelling Allowance	100							
			House-rent and other Allowances—								
			Lady Apothecary—House-rent (15)	180							
			Charge Allowance of the Sub-Assistant Surgeons 2 (10)	240							
			Malabar District Allowance 2 (10)	240							
			House rent (5)	60							
			War Allowance								
Supplies and Services—			Non-Contract Group—		946						
			Diet of Patients	2,000							
			Bedding and Clothing	800							
			Medicines, etc., supplied by Military Department	3,500							
			Country Medicines	100							
			Other Hospital Necessaries	1,000							
			Cost of indented European Stores								
Contingencies—			Contract Group—		7,400						
			Hot and Cold Weather Charges	25							
			Purchase and Repair of Furniture	100							
			Service Postage and Telegram Charges	50							
			Petty Construction and Repairs	396							
			Office Expenses	376							
			Cleaning Charges	326							
			Non-Contract Group—		1,283						
			Pay of Menials	552							
			Miscellaneous	111							
					663						
			Total		14,600						
IX. GOVERNMENT HEAD-QUARTER HOSPITAL AT GUNTUR											
Salaries—	2		Sub-Assistant Surgeons (110), (50—100)	1,920	1,920						
Establishment—	3		Nurses (50)	1,800							
	1		Clerk (22)	264							
	3		Compounders (15—25)	684							
	1		Midwife (15—25)	216							
	2		Peons (8)	192							
Allowances—			Grain Compensation Allowance . .	108	3,156						
			Travelling Allowance	200							
			House-rent and other Allowances—								
			Charge Allowance 2 (10)	240							
			House-rent (7)	84							
			War Allowance								
Supplies and Services—			Non-Contract Group—		632						
			Diet of Patients	4,000							
			Bedding and Clothing	500							
			Medicines, etc., supplied by Military Department	2,000							
			Country Medicines	200							
			Other Hospital Necessaries	1,500							
			Cost of indented European Stores	2,000							
					10,200						
			Carried over		15,908						

DETAILED ACCOUNT No. 24Ab.—MEDICAL.—Hospitals and Dispensaries—*cont.*

	Numbers		MUFASSAL HOSPITALS AND DISPENSARIES— <i>cont.</i>	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Contingencies—</i>			IX. GOVERNMENT HEADQUARTER HOSPITAL AT GUNTUR—<i>cont.</i>								
			Brought forward .		15,908						
			Contract Group—								
			Hot and Cold Weather Charges.	100							
			Purchase and Repair of Furniture	50							
			Service Postage and Telegram Charges	100							
			Petty Construction and Repairs.	177							
			Office Expenses	400							
			Cleaning Charges	504							
					1,331						
<i>Salaries—</i>			Non-Contract Group—								
			Pay of Menials	900							
			Miscellaneous	261							
					1,161						
			Total .		18,401						
			X (A). GOVERNMENT HEAD-QUARTER HOSPITAL AT MADURA.								
	3		Civil Assistant Surgeons (100—10—300)	5,880							
	1		Lady Doctor (100—5—200)	1,320							
	2		Sub-Assistant Surgeons (50—100)	1,800							
	1		Lady Sub-Assistant Surgeon (50—100)	720							
<i>Establishment—</i>	2		House Surgeons and Physicians (50)	1,200							
					10,920						
	1		Matron (80)	720							
	2		European Nurses (75)	1,800							
	2		Female Nurses (30)	720							
	2		Mal. Nurses (under training) (15)	360							
	1		Clerk (20)	240							
	5		Compounders (15—25)	1,176							
	2		Midwives (15—25)	360							
	1		Peon and Bill-collector (11)	132							
<i>Allowances—</i>	1		Female Peon (8)	96							
					5,604						
			Grain Compensation Allowance .	108							
			Travelling Allowance	300							
			House-rent and other Allowances—								
			Charge Allowance 3 (10) (30)	720							
			War Allowance . . . . .	...						
			Teaching allowance (50)	600							
			House-rent allowance (60)	960							
					2,688						
<i>Supplies and Services—</i>			Non-Contract Group—								
			Diet of Patients	12,000							
			Bedding and Clothing	5,000							
			Medicines, etc., supplied by Military Department	12,000							
			Country Medicines	800							
			Other Hospital Necessaries	2,400							
			Cost of indented European Stores	2,500							
					34,500						
			Contract Group—								
			Hot and Cold Weather Charges .	100							
<i>Contingencies—</i>			Purchase and Repair of Furniture	1,500							
			Service Postage and Telegram Charges	100							
			Petty Construction and Repairs.	1,920							
			Office Expenses	500							
			Cleaning Charges	600							
					5,080						
			Non-Contract Group—								
			Pay of Menials	2,344							
			Miscellaneous	264							
			Telephone Charges	200							
					2,808						
			Deduct—Probable savings		1,380						
					63,540						

DETAILED ACCOUNT No. 24Ab.—MEDICAL.—Hospitals and Dispensaries—cont.

	Numbers.		MUFASSAL HOSPITALS AND DISPENSARIES—cont.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			X(B). GOVERNMENT INFECTIOUS DISEASES HOSPITAL AT MADURA.								
<i>Salaries—</i>	1		Sub-Assistant Surgeon (50—100) .	960	960						
<i>Establishment—</i>	1		Compounder (15—25)	300	300						
<i>Allowances—</i>			Travelling Allowance	100							
			House-rent and other Allowances—								
			Charge Allowance (10)	120							
			War Allowance . . . . .	...	220						
<i>Supplies and Services—</i>			Non-Contract Group—								
			Diet of Patients	1,200							
			Bedding and Clothing	700							
			Medicines, etc., supplied by Military Department	1,000							
			Country Medicines	100							
			Other Hospital Necessaries . .	200							
			Cost of indented European Stores . . . . .	...	3,200						
<i>Contingencies—</i>			Contract Group—								
			Hot and Cold Weather Charges .	100							
			Purchase and Repair of Furniture.	200							
			Service Postage and Telegram Charges	50							
			Petty Construction and Repairs .	150							
			Office Expenses	150	1,000						
			Cleaning Charges	250							
			Non-Contract Group—								
			Pay of Menials	450							
			Miscellaneous	90	570						
			Total		6,250						
			XI. GOVERNMENT HEADQUARTER HOSPITAL AT MASULIPATAM.								
<i>Salaries—</i>	2		Sub-Assistant Surgeons (50—100)	1,380	1,380						
<i>Establishment—</i>	1		Nurse—Male (15)	180							
	1		Nurse, Female (15)	180							
	1		Clerk (20)	240							
	4		Compounders (15—25)	1,032							
	1		Midwife (15—25)	252							
	1		Purveyor (15)	180							
	1		Peon (8)	96	2,180						
<i>Allowances—</i>			Grain Compensation Allowance .	144							
			Travelling Allowance	150							
			House-rent and other Allowances—								
			Charge Allowance 2 (10)	240							
			House-rent (8), (34)	188							
			Language Allowance (3)	24							
			War Allowance . . . . .	...	698						
<i>Supplies and Services—</i>			Non-Contract Group—								
			Diet of Patients	2,000							
			Bedding and Clothing	400							
			Medicines, etc., supplied by Military Department	6,000							
			Country Medicines	200							
			Other Hospital Necessaries . .	2,400							
			Cost of indented European Stores	1,000	12,000						
<i>Contingencies—</i>			Contract Group—								
			Hot and Cold Weather Charges .	100							
			Purchase and Repair of Furniture.	100							
			Service Postage and Telegram Charges	50							
			Petty Construction and Repairs .	800							
			Office Expenses	250							
			Cleaning Charges	700							
			Non-Contract Group—		2,000						
			Pay of Menials	540							
			Miscellaneous	156	706						
			For rounding		42						
			Total		18,900						

DETAILED ACCOUNT No. 24Ab.—MEDICAL.—Hospitals and Dispensaries—cont.

	Numbers.		MUFASSAL HOSPITALS AND DISPENSARIES—cont.	Budget Estimate, 1919-1920		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			XII. GOVERNMENT HEADQUARTER HOSPITAL AT RAMNAD.								
<i>Salaries—</i>		1	Sub-Assistant Surgeon (50—100).	900	900						
<i>Establishment—</i>		3	Compounders (15—25)	660							
		1	Midwife (15—25)	228							
		1	Purveyor (15)	180							
		1	Clerk (20—1—25)	240	1,308						
<i>Allowances—</i>			Grain Compensation Allowance	54							
			Travelling Allowance	100							
			House-rent and Other Allowances—								
			Charge Allowance (10)	120							
			War Allowance	...							
<i>Supplies and Services—</i>			Non-Contract Group—		274						
			Diet of Patients	2,000							
			Bedding and Clothing	750							
			Medicines, etc., supplied by Military Department	4,300							
			Country Medicines	150							
			Other Hospital Necessaries	1,500							
			Cost of indented European Stores		8,900						
<i>Contingencies—</i>			Contract Group—								
			Hot and Cold Weather Charges	50							
			Purchase and Repair of Furniture	500							
			Services Postage and Telegram Charges	50							
			Petty Construction and Repairs	917							
			Office Expenses	320							
			Cleaning Charges	156							
			Non-Contract Group—		1,893						
			Pay of Menials	600							
			Miscellaneous	285	865						
			Total		14,240						
			XIII. GOVERNMENT HEADQUARTER HOSPITAL AT TANJORE								
<i>Salaries—</i>		3	Civil Assistant Surgeons (100—10—300)	4,500							
		2	House Surgeons and Physicians (50)	1,200							
		1	Lady Apothecary (50—20—150)	600	6,600						
<i>Establishment—</i>		1	Head Nurse (85—3—100)	1,092							
		4	Nurses (75—2—85), (60—2—70), (55—1—60), (15—1—30)	2,556							
		1	Clerk (20)	240							
		4	Compounders, Male (15—25)	934							
		2	Compounders, Female (15—25)	360							
		1	Midwife (15—25)	180							
		4	Probationary Nurses (15)	720							
		3	Probationary Compounders (8)	288							
		1	Purveyor (11)	132							
		4	Peons (8)	364	6,986						
<i>Allowances—</i>			Grain Compensation Allowance	162							
			Travelling allowance	300							
			House-rent and other Allowances—								
			Charge allowance (25)	300							
			War Allowance	...							
<i>Supplies and Services—</i>			Non-Contract Group—		762						
			Diet of Patients	10,000							
			Bedding and Clothing	1,000							
			Medicines, etc., supplied by Military Department	8,000							
			Country Medicines	200							
			Other Hospital Necessaries	5,000							
			Cost of indented European Stores	4,000							
<i>Contingencies—</i>			Contract Group—		28,200						
			Hot and Cold Weather Charges	60							
			Purchase and Repair of Furniture	100							
			Service Postage and Telegram Charges	100							
			Petty Construction and Repairs	1,918							
			Office Expenses	1,500							
			Cleaning Charges	1,344							
			Non-Contract Group—		4,717						
			Pay of Menials	2,186							
			Miscellaneous	149	2,285						
			Deduct—Probable savings		300						
			Total		49,200						

DETAILED ACCOUNT No. 24Ab.—MEDICAL —Hospitals and Dispensaries—cont.											
	Numbers		MUFASSAL HOSPITALS AND DISPENSARIES—cont.	Budget Estimate, 1919-1920		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
XIV, GOVERNMENT HEADQUARTER HOSPITAL AT VELLORE											
Salaries—	2	1	Sub-Assistant Surgeons (50—100). Lady Apothecary (50—150) .	1,860 1,200	3,060						
Establishment—	1	1	Nurse (9)	108							
	1		Clerk (15)	180							
	4		Compounders (15—25)	948							
	1		Compounder, female (15—25)	180							
	2		Midwives (15—25)	492							
	1		Peon (11)	132							
	1		Gate peon (8)	96	2,136						
Allowances—			Grain Compensation Allowance	96							
			Travelling Allowance	150							
			House-rent and other Allowances—								
			Sub-Assistant Surgeon—								
			Charge Allowances 2 (10)	240							
			House-rent 2 (10)	240							
			Lady Apothecary Local Allowance (50)	600							
			House rent (25)	300							
			War Allowance	—	1,626						
Supplies and Services—			Non-Contract Group—								
			Diet of Patients	4,500							
			Bedding and Clothing	1,500							
			Medicines, etc., supplied by Military Department	6,000							
			Country Medicines	300							
			Other Hospital Necessaries	2,500							
			Cost of indented European Stores	1,500	16,300						
Contingencies—			Contract Group—								
			Hot and cold weather charges	100							
			Purchase and Repair of Furniture	200							
			Service Postage and Telegram Charges	100							
			Petty Construction and Repairs	971							
			Office Expenses	350							
			Cleaning Charges	348	2,069						
			Non-Contract Group—								
			Pay of Menials	1,272							
			Miscellaneous	137	1,409						
			Total		26,600						
XV, GOVERNMENT HEADQUARTER HOSPITAL AT CUDDALORE. (a)											
Salaries—	2		Sub-Assistant Surgeons (50—100)	1,800	1,800						
Establishment—	2		Nursing sisters (75)	1,800							
	1		Clerk (19)	144							
	2		Compounders (15—25)	420							
	2		Midwives (15—25)	396							
	1		Peon (9)	108	2,868						
Allowances—			Grain Compensation Allowance	48							
			Travelling Allowance	200							
			House-rent and other Allowances—								
			Sub Assistant Surgeons Charge Allowances 2 (10)	240							
			House-rent (5)	60							
			House-rent of the Nursing sisters	600							
			War Allowance	—	1,148						
Supplies and Services—			Non-Contract Group—								
			Diet of Patients	3,000							
			Bedding and Clothing	400							
			Medicines, etc., supplied by Military Department	3,000							
			Country Medicines	100							
			Other Hospital Necessaries	900							
			Cost of indented European Stores	—	7,400						
Contingencies—			Contract Group—								
			Hot and cold weather charges	100							
			Purchase and Repair of Furniture	100							
			Service Postage and Telegram Charges	50							
			Petty Construction and Repairs	200							
			Office Expenses	450							
			Cleaning Charges	468	1,268						
			Non-Contract Group—								
			Pay of Menials	504							
			Miscellaneous	92	596						
			Deduct—Probable Savings		180						
			Total		14,900						

DETAILED ACCOUNT No. 24Ab.—MEDICAL.—Hospitals and Dispensaries—cont.

	Numbers.		MUFASSAL HOSPITALS AND DISPENSARIES—cont.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.		
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
XVI. GOVERNMENT HEADQUARTER HOSPITAL AT VIZAGAIYATAM.												
Salaries—	1		Sub-Assistant Surgeon (50—100) .	960								
Establishment—	1		House Surgeon (50)	600	1,560							
	3		Nurses (50)	1,800								
	1		Clerk (15)	180								
	2		Compounders (15—25)	480								
Allowances—			Duty Allowance to a Local Fund Compounder (10)	120								
	1		Midwife (15—25)	300								
	1		Peon (10)	120								
	1		Purveyor (9)	108	3,108							
			Grain Compensation Allowance	60								
			Travelling Allowance	200								
			House-rent and other Allowances—									
			Charge Allowance (10)	120								
			War Allowance									
	Supplies and Services—			Non-Contract Group—		380						
			Diet of Patients	4,000								
			Bedding and Clothing	1,000								
			Medicines, etc., supplied by Military Department	8,000								
			Country Medicines	1,000								
			Other Hospital Necessaries	2,000								
			Cost of indented European Stores	1,000								
Contingencies—				Contract Group—		17,000						
				Hot and Cold Weather Charges	60							
				Purchase and Repair of Furniture	300							
			Service Postage and Telegram Charges	100								
			Petty Construction and Repairs	200								
			Office Expenses	1,450								
			Cleaning Charges	1,068	3,178							
			Non-Contract Group—									
			Pay of Menials	1,404								
			Telephone Charges	150								
		Miscellaneous	120	1,674								
		Total		26,900								
XVII GOVERNMENT HEADQUARTER HOSPITAL AT KURNOOL. (c)												
Salaries—	1		Sub-Assistant Surgeon (50—100) .	600								
Establishment—	1		Lady Apothecary (50—150)	900	1,500							
	2		Nursing Sisters (40)	960								
	1		Clerk (15)	180								
	2		Compounders (15—25)	468								
Allowances—	1		Midwife (15—25)	276								
	1		Peon (7)	84	1,968							
			Grain Compensation Allowance	72								
			Travelling Allowance	100								
			House-rent and other Allowances—									
			Sub-Assistant Surgeon—									
			Charge Allowance (10)	120								
			Local Allowance (10)	120								
			House-rent (8)	96								
			Language Allowance (2)	24								
Supplies and Services—			Lady Apothecary—									
			Charge Allowance (50)	600								
			War Allowance . . . . .	...	1,132						
			Non-Contract Group—									
			Diet of Patients	2,500								
			Bedding and Clothing	500								
			Medicines, etc., supplied by Military Department	3,500								
			Country Medicines	150								
			Other Hospital Necessaries	1,500								
			Cost of indented European Stores	2,000	10,150							
Contingencies—			Contract Group—									
			Hot and Cold Weather Charges	50								
			Purchase and Repair of Furniture	400								
			Service Postage and Telegram Charges	50								
			Petty Construction and Repairs	300								
			Office Expenses	250								
			Cleaning Charges	192	1,242							
			Non-Contract Group—									
			Pay of Menials	480								
			Miscellaneous	128	608							
		Total		16,600								

DETAILED ACCOUNT No. 24Ab.—MEDICAL.—Hospitals and Dispensaries—cont.

	Numbers			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			MUFASSAL HOSPITALS AND DISPENSARIES—cont.								
			XVIII GOVERNMENT HEAD-QUARTER HOSPITAL, MANGALORE.								
Salaries—	2		Sub-Assistant Surgeons (120), (50—100)	2,220							
			Charge Allowance 2 (10)	240							
Establishment—	4		Nurses (16)	768	2,460						
	1		Clerk (15—20)	240							
	2		Compounders (15—25)	480							
	1		Peon (8)	96							
Allowances—			Grain Compensation Allowance	450							
			Travelling Allowance	200							
Supplies and Services—			Non-Contract Group—								
			Diet of Patients	3,000							
			Bedding and Clothing	400							
			Medicines, etc., supplied by Military Department	3,500							
			Country Medicines	200							
			Other Hospital Necessaries	1,000							
			Cost of indented European Stores								
Contingencies—			Contract Group—								
			Hot and Cold Weather Charges	100							
			Purchase and Repair of Furniture	500							
			Service Postage and Telegram Charges	100							
			Petty Construction and Repairs	1,000							
			Office Expenses	300							
			Cleaning Charges	300							
			Non-Contract Group—								
			Pay of Manials	672							
			Miscellaneous	234							
			Total		16,000						
			XIX GOVERNMENT WOMEN AND CHILDREN'S HOSPITAL AT MANGALORE.								
Salaries—	1		Lady Apothecary (50—150)	1,200							
			Charge Allowance (50)	600							
Establishment—	1		Clerk and Nurse (15—20)	240	1,800						
	1		Compounder (15—25)	300							
	1		Midwife (15—25)	204							
			House-rent (3)	36							
	1		Peon (7)	84							
Allowances—			Grain Compensation Allowance	200							
			Travelling Allowance	50							
Supplies and Services—			Non-Contract Group—								
			Diet of Patients	1,000							
			Bedding and Clothing	200							
			Medicines, etc., supplied by the Military Department	1,500							
			Country Medicines	150							
			Other Hospital Necessaries	500							
			Cost of indented European Stores . . . . .	...						
Contingencies—			Contract Group—								
			Hot and Cold Weather Charges	100							
			Purchase and Repair of Furniture	300							
			Service Postage and Telegram Charges	50							
			Petty Construction and Repairs	500							
			Office Expenses	200							
			Cleaning Charges	150							
			Non-Contract Group—								
			Pay of Manials	180							
			Miscellaneous	156							
			Total		7,900						

DETAILED ACCOUNT No. 24Ab—MEDICAL.—Hospitals and Dispensaries—cont

	Numbers			Budget Estimate, 1910-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			MUFASSAL HOSPITALS AND DISPENSARIES—cont								
			Minor Hospitals and Dispensaries								
			(i) PALLIPORT LAZARETTO HOSPITAL.								
Salaries—	1	1	Sub-Assistant Surgeon * (50)—100)	600	600			660	660		
Establishment—	1	1	Peon (5)	60				60			
	2	2	Ward Attendants 2 (6)	144	204			144	204		
Allowances—			House rent and other Allowances—								
			Charge Allowance (10)	120							
			Local Allowance (10)	120				120			
			War Allowance		240			...	120		
Supplies and Services—			Non-Contract Group—								
			Diet of Patients	3,000				2,700			
			Medicines supplied by the Military Department	250				250			
			Country Medicines and Hospital Necessaries (including Bedding and Clothing)	345				300			
			Funeral Expenses	5	3,600			5	3,355		
Contingencies—			Non Contract Group—								
			Pay of Menials	144				144			
			Miscellaneous (including Purchase of Books)	5	149			5	149		
			Contract Group—								
			Purchase and Repair of Furniture	20				20			
			Service Postage and Telegram Charges	5				5			
			Cleaning Charges	108				108			
			Office Expenses	92				93			
			Petty Construction and Repairs	20	251			25	251		
			TOTAL (i) PALLIPORT LAZARETTO HOSPITAL		5,014				4,639		
			(ii) GOOMSUR-UDAYAGIRI HOSPITAL.								
Salaries—	1	1	Sub-Assst Surgeon (50—100)*	660	660			660	660		
Establishment—	1	1	Compounder (15—25)	216				160			
	1	1	Female ward Attendant (8)	96	312			96	276		
Allowances—			House rent and other Allowances—								
			Charge Allowance (10)								
			Local Allowance (15)	324				324			
			Language Allowance (2)								
			Compounder Local Allowance (6)	72				72			
			War Allowance		396			...	396		
Supplies and Services—			Non-Contract Group—								
			Diet of Patients	400				400			
			Medicines supplied by the Military Department	350				250			
			Country Medicines and Hospital Necessaries (including Bedding and Clothing)	120	870			120	770		
Contingencies—			Non-Contract Group—								
			Pay of Menials		84				84		
			Contract Group—								
			Purchase and Repair of Furniture	5				5			
			Service Postage and Telegram Charges	15				15			
			Office Expenses	108				108			
			Cleaning Charges	120	248			120	248		
			TOTAL (ii) GOOMSUR-UDAYAGIRI HOSPITAL		2,570				2,434		

* Get free quarters.

DETAILED ACCOUNT No. 24 Ab.—MEDICAL.—Hospitals and Dispensaries—cont.

	Numbers		MUFASSAL HOSPITALS AND DISPENSARIES—cont	Budget Estimate, 1919-1920		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920.		Rs.	R.	Rs.	Rs.	Rs.	R.	Rs.	R.
			(iii) AMINDIVI DISPENSARY.								
Salaries—	1	1	Sub-Asst. Surgn. (50—100) .	840	840			660	660		
Establishment—	1	1	Compounder (15—25)	300				300			
	1	1	Midwife (15—25)	228	528			228	528		
Allowances—			House rent and other Allowances—								
			Charge Allowance (10) . . .	120				120			
			War Allowances . . . . .					..
					120				120		
Supplies and Services—			Non Contract Group—								
			Country Medicines	20				20			
			Medicines supplied by the Military Department	300	320			300	320		
			Pay of Menials	96				96			
Contingencies—			Contract Group—		96				96		
			Service Postage and Telegram Charges	10				10			
			Office Expenses	18	28			18	28		
			TOTAL (iii) AMINDIVI DISPENSARY		1,982				1,752		
			(iv) BHADRACHALAM HOSPITAL.								
Salaries—	1	1	Sub-Asst. Surgn. (50—100) .	720	720			780	780		
Establishment—	2	2	Compounder (15—25), Midwife (15—25)	552	552			540	540		
Allowances—			House rent and other Allowances—								
			Charge Allowance (10)	120				120			
			House-rent (5)	60				60			
			Local Allowance (10)	120				120			
			Language Allowance (2)	24				24			
			Establishment—								
			Local Allowance 2 (5)	120				120			
			War Allowance		444				444		
Supplies and Services—			Non-Contract Group—								
			Diet of Patients	250				200			
			Medicines supplied by the Military Department	1,300				800			
			Country Medicines and Hospital Necessaries including Bedding and Clothing	200				200			
Contingencies—			Non-Contract Group—		1,750				1,200		
			Pay of Menials	168				168			
			Contract Group—		168				168		
			Purchase and Repair of Furniture	20				20			
			Service Postage and Telegram Charges	15				15			
			Office Expenses	65				65			
			Cleaning Charges	84	184			84	184		
			TOTAL (iv) BHADRACHALAM HOSPITAL		3,818				3,816		
			(v) KUNAVARAM DISPENSARY								
Salaries—	1	1	Sub-Asst. Surgn. (50—100)	600	600			660	660		
Establishment—	1	2	Compounder (15—25), Midwife (15—25) (2)	360	360			180	180		
Allowances—			House rent and other Allowances—								
			Charge Allowance (10)	120				120			
			Local Allowance (10)	120				120			
			Language Allowance (2)	24				24			
			Establishment—								
			Local Allowance 2 (5)	120				60			
			War Allowance		384			..	324		
Supplies and Services—			Non-Contract Group—								
			Medicines supplied by the Military Department	500				300			
			Country Medicines, etc.	100				100			
Contingencies—			Contract Group—		600				400		
			Purchase and Repair of Furniture	10				10			
			Service Postage and Telegram Charges	15				15			
			Office Expenses	111				111			
			Cleaning Charges	84	220			84	220		
			TOTAL (v) KUNAVARAM DISPENSARY		2,164				1,784		

DETAILED ACCOUNT No. 24A b.—MEDICAL.—Hospitals and Dispensaries—cont.											
	Numbers		MUFASSAL HOSPITALS AND DISPENSARIES—cont.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			(vi) VENKATAPURAM DISPENSARY.								
Salaries—	1	1	Sub-Assst. Surgn (50—100) . . .	660				660			
Establishment—	1	1	Compounder (15—25) . . .	180	660			180	660		
	1	1	Misc. (15—25) . . .	180				180			
Allowances—			House-rent and other Allowances—		360				360		
			Charge Allowance (10) . . .	120				120			
			Local Allowance (15) . . .	180				180			
			Language Allowance (2) . . .	24				24			
			Establishment—								
			Local Allowance 2 (F) . . .	120				120			
			War Allowance . . .	...				...
Supplies and Services—			Non-Contract Group—		444				444		
			Medicines supplied by the Military Department . . .	600				400			
			Diet of Patients . . .	200				...			
			Country Medicines and Bedding and Clothing . . .	200				50			
Contingencies—			Contract Group—		1,000				450		
			Purchase and Repair of Furniture . . .	50				50			
			Service Postage and Telegram Charges . . .	20				20			
			Office Expenses . . .	180				180			
			Non-Contract Group—		250				250		
			Pay of Menials . . .		96						
			TOTAL, (vi) VENKATAPURAM DISPENSARY . . .		2,310				2,164		
			(vii) RAYAGADA DISPENSARY.								
Salaries—	1	1	Sub-Assistant Surgeon (50—100) . . .	600				660			
Establishment—	1	1	Compounder (15—25) . . .	180	600			180	660		
Allowances—			House-rent and other Allowances—		180				180		
			Charge Allowance (10) . . .	120				120			
			Local Allowance (15) . . .	180				180			
			Language Allowance (2) . . .	24				24			
			Local Allowance of the Compounder (6) . . .	72				72			
			War Allowance . . .	...				...
Supplies and Services—			Non-Contract Group—		396				396		
			Medicines supplied by Military Dept. and country medicines . . .	250				250			
Contingencies—			Non-Contract Group—		250				250		
			Contingencies (including pay of menials) . . .		160			160			
			Contract Contingencies . . .		150			150			
			TOTAL (vii), RAYAGADA DISPENSARY . . .		1,736				1,796		
			(viii) GAZILBADI DISPENSARY.								
Salaries—	1	1	Sub-Assistant Surgeon (50—100) . . .	600				780			
Establishment—	1	1	Compounder (15—25) . . .	180	600			180	780		
Allowances—			House-rent and other Allowances—		180				180		
			Charge Allowance (10) . . .	120				120			
			Local Allowance (15) . . .	180				180			
			Language Allowance (2) . . .	24				24			
			Local Allowance of the Compounder (6) . . .	72				72			
			War Allowance . . .	...				...
Supplies and Services—			Non-Contract Group—		396				396		
			Medicines supplied by Military Department . . .	200				200			
			Country Medicines, etc. . .	50				50			
Contingencies—			Non-Contract Group—		250				250		
			Contingencies (including pay of menials) . . .								
			Contract Contingencies . . .		160				160		
					150				150		
			TOTAL, (viii) GAZILBADI DISPENSARY . . .		1,736				1,916		

DETAILED ACCOUNT No. 24Ab.—MEDICAL.—Hospitals and Dispensaries—cont.

	Numbers.		MUFASSAL HOSPITALS AND DISPENSARIES—cont.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			(ix) SERRANGO DISPENSARY (ITINERATING DISPENSARY).								
Salaries—	1	1	Sub-Assistant Surgeon (50-100) .	660				780			
Establishment—	1	1	Peon (8)	96	660			96	780		
Allowances—			House-rent and other Allowances—		96				96		
			Charge Allowance (10)	120				120			
			Local Allowance (15)	180				180			
			Language Allowance (2)	24				24			
			House-rent Allowance (5)	60				60			
			War Allowance . . . . .	...				...
			Non-Contract Group—		984				984		
			Supplies and Services and Contingencies		1,200				1,200		
			Contract Contingencies	100				100			
			TOTAL, (ix) SERRANGO DISPENSARY.		2,440				2,680		
			(ITINERATING DISPENSARY)								
			(x) BALLIGUDA HOSPITAL.								
Salaries—	1		Sub-Assistant Surgeon (50-100) .	660							
Establishment—	1		Compounder (15-25)	180	660						
Allowances—			House rent and other Allowances—		180						
			Charge Allowance (10)	120							
			Local Allowance (15)	180							
			Language Allowance (2)	24							
			Local Allowance of the Com-								
			pounder (6)	72							
			War Allowance . . . . .	...						
			Non-Contract Group—		396						
Supplies and Services—			Diet of Patients	450							
			Bedding and Clothing	50							
			Medicines, etc., supplied by Military Department	1,100							
			Country Medicines	20							
			Other Hospital Necessaries . .	100							
			Contract Group—		1,720						
Contingencies—			Purchase and Repair of Furniture	100							
			Service Postage and Telegram Charges	20							
			Petty Construction and Repairs .	50							
			Office Expenses	200							
			Cleaning Charges	144							
			Non-Contract Group—		514						
			Pay of Menials	276							
			Miscellaneous	54							
			TOTAL, (x) BALLIGUDA HOSPITAL.		3,800						
			(xi) KAMAGIRI—UDAYAGIRI HOSPITAL.								
Salaries—	1		Sub-Assistant Surgeon (50-100) .	960							
Establishment—	1		Compounder (15-25)	180	960						
Allowances—			House-rent and other Allowances—		180						
			Charge Allowance (10)	120							
			Local Allowance (15)	180							
			Language Allowance (2)	24							
			Local Allowance of the Com-								
			pounder (6)	72							
			Non-Contract Group—		396						
Supplies and Services—			Diet of Patients	200							
			Bedding and Clothing	50							
			Medicines, etc., supplied by Military Department	400							
			Country Medicines	20							
			Other Hospital Necessaries . .	100							
					770						
			Carried over		2,806						

DETAILED ACCOUNT No. 24Ab.—MEDICAL—Hospitals and Dispensaries—cont.

	Numbers.		MUFASSAL HOSPITALS AND DISPENSARIES—cont.	Budget estimate, 1919-1920		Revised estimate, 1918-1919.		Budget estimate, 1918-1919.		Actuals, 1917-1918.	
	1918-1919.	1919-1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			(xi) RAMAGIRI-UDAYAGIRI HOSPITAL—cont.		2,806						
			Brought forward .								
Contingencies—			Contract Group—								
			Purchase and Repair of Furniture .	100							
			Service Postage and Telegram Charges .	30							
			Petty Construction and Repairs .	60							
			Office Expenses .	200							
			Cleaning Charges .	72							
					452						
			Non-Contract Group—								
			Pay of Menials .	190							
			Miscellaneous .	62							
					242						
			TOTAL, (xi) RAMAGIRI-UDAYAGIRI HOSPITAL .		3,000						
			(xii) DISPENSARIES ATTACHED TO SPECIAL ASSISTANT AGENTS' ESTABLISHMENTS AT BALLIGUDA AND KORAPUT.								
Salaries—	2		Sub-Assistant Surgeons (50—100)	1,200	1,200						
Establishment—	1		Compounder (15—25) for 10½ months .	158	158						
Allowances—			House-rent and other Allowances—								
			Charge Allowances 2 (10) .	240							
			Local Allowances (15), (10) .	300							
			House-rent (5) .	60							
			War Allowance .		600						
Supplies and Services—			Non-Contract Group—								
			Medicines, etc., supplied by Military Department .	400							
			Country Medicines, etc .	200	600						
Contingencies—			Contract Group—								
			Purchase and Repair of Furniture .	200							
			Service Postage and Telegram Charges .	100							
			Office Expenses .	500	800						
			Non-Contract Group—								
			Miscellaneous .	42	42						
			TOTAL, (xii) DISPENSARIES ATTACHED TO SPECIAL ASSISTANT AGENTS' ESTABLISHMENTS AT BALLIGUDA AND KORAPUT .		3,400						
			(xiii) DISPENSARY ATTACHED TO FOREST AND AGRICULTURAL COLLEGES AT COIMBATORE.								
Salaries—	1	1	Sub-Assistant Surgeon (50—100).	660	660			660	660		
Establishment—	1	1	Compounder (15—25) .	180				180			
	1	1	Ward attendant (8) .	96	276			96	276		
Allowances—			House-rent and other Allowances—								
			Charge Allowance (10) .	120				120			
			War Allowance .	...	120			...	120		
Supplies and Services—			Non-Contract group—								
			Medicines, etc., supplied by Military Department .	500				500			
			Country Medicines, etc. .	144				50			
Contingencies—			Non contract Contingencies (including purchase of books) .	200	644			150	250		
			Contract Contingencies .	100	200			100	150		
					100				100		
			TOTAL, (xiii) DISPENSARY ATTACHED TO FOREST AND AGRICULTURAL COLLEGES AT COIMBATORE .		2,000				1,556		

DETAILED ACCOUNT No. 24Ab.—MEDICAL.—Hospitals and Dispensaries—cont.

	Number.		MUFASSAL HOSPITALS AND DISPENSARIES—cont.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			(XIV) STONEHOUSE HILL DISPENSARY.(a)								
Salaries—	..	1	Additional Medical officer, Ooty (400)		2,400						
Establishment—		1	Compounder (15—25)	90	90						
Allowances—			House-rent and other Allowances—								
			Local Allowance (5)	30							
			House rent (3)	18							
			Warm Clothing Allowance.	15							
			War Allowance								
Supplies and Services—	Non-Contract Group—		63						
			Medicines, etc., supplied by Military Department	300							
			Country Medicines	20							
			Other Hospital Necessaries	100							
Contingencies—	Contract Group—		420						
			Purchase and Repair of Furniture	100							
			Service Postage and Telegram Charges	20							
			Office Expenses	100							
			Cleaning Charges	60							
			Non-Contract Group—		380						
			Pay of Menials	72							
			Miscellaneous	75	147						
			Total, (XIV) STONEHOUSE HILL DISPENSARY		3,400						
GRANTS TO HOSPITALS AND DISPENSARIES.											
CONTRIBUTION TO MUNICIPALITIES.											
Contributions—			i. Contribution towards the pay of medical subordinates	20,000				15,000			
			ii. Half-grants for new hospitals and dispensaries	18,000				15,000			
			iii. Special grants to hospitals and dispensaries	..				..
			iv. Contribution to the Cochin Municipality for the construction of a hospital building	...				..
			Contribution to the Kurnool municipality for hospital buildings	...				35,000			
			Lump grants for medical buildings	...				..
					38,000		75,000		65,000		1,94,511
CONTRIBUTION TO LOCAL BOARDS.											
			i. Contribution towards the pay of medical subordinates	58,000				48,000			
			ii. Half-grants for new hospitals and dispensaries	37,000				30,000			
			iii. Special grants to hospitals and dispensaries	..				..
			Lump grants for medical buildings	...				..
					95,000		98,000		78,000		1,70,153
			Lump grants to municipalities and local boards for medical buildings		3,00,000		1,50,000		1,50,000		
CONTRIBUTION TO PRIVATE HOSPITALS AND DISPENSARIES.											
			Lump grants for private hospitals.	50,000				50,000			
			Lawrence Memorial School, Lovedale—								
			Pay of Military Assistant Surgeon (200), Staff Allowance (30), Local Allowance (50).	3,360				3,360			
			St. Bartholomew's Hospital, Ootacamund—								
			Contribution by Government	5,000				5,000			
			Pay of Civil Assistant Surgeon (100—10—800)	1,800				1,800			
			Contribution towards the salary of the female Sub-Assistant Surgeon (25)	300				300			
			Medicines and Hospital Necessaries	3,000				3,000			
			Postage (20) and Purchase of Country Articles (20)	40				40			
			Telephone Charges	185				185			
				63,685				63,515			

(a) For six months only.

DETAILED ACCOUNT No. 24Ab.—MEDICAL.—Hospitals and Dispensaries—cont.

	GRANTS TO HOSPITALS AND DISPENSARIES —cont.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
		Rs.		Rs.		Rs.		Rs.	
		Rs.	Is.	Rs.	P.	Rs.	Is.	Rs.	Is.
Contributions— cont.	CONTRIBUTION TO PRIVATE HOSPITALS AND DISPENSARIES—cont.								
	Brought forward	63,635				63,515			
	Raja S r Ramaswami Mudaliyar's Lying-in Hospital, Madras—								
	Military Assistant Surgeon (450 + 30) .	5,780				5,766			
	House-rent Allowance (75) .	900				900			
	* Sub-Assistant Surgeon (50 + 10 + 10) .	840				480			
	Batta to Patients .	300				300			
	Contribution towards moiety of the actual cost of medicines .	500				500			
	Victoria Caste and Gosha Hospital, Madras—								
	Maintenance grant .	5,000				5,000			
	Contribution towards the salary of the woman doctor (120) .	1,140				1,140			
	Civil Hospital, Viragapatam—								
	For Clinical Training to Students of Medical School .	...				5,000			
	Maintenance grant .	...				2,000			
	Telephone charges .	...				150			
	Capitation Grants to Leper Asylums, Calicut, Saluru, Bapatla, Mangalore, Kumbakonam, etc. .	28,600				10,500			
	Leper Asylums, Bapatla and Kumbakonam—								
	Allowances to Sub-Assistant Surgeons for visiting and treating patients 2 (10) .	240				240			
	Building Grant for the Leper Asylum, Mana madura .					2,000			
	TOTAL, CONTRIBUTION TO PRIVATE HOSPITALS AND DISPENSARIES		1,07,215		1,06,800		94,785		78,492

DETAILED ACCOUNT No. 24Ac.—MEDICAL.—Grants for Medical Purposes.

	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	Rs.		Rs.		Rs.		Rs.	
	Rs.	Is.	Rs.	P.	Rs.	Is.	Rs.	Is.
Grants to local bodies for the employment of female Medical subordinates .	2,800		2,800		2,800		2,190	
Training of Sub-Assistant Surgeons, in ankylostomiasis .	...		2,900		.		...
Investigation of Indigenous drugs .	18,000		10,000				...	
Deduct—Probable Savings .	300							
TOTAL		15,300		15,200		2,800		2,190

DETAILED ACCOUNT No. 24Ad.—MEDICAL—Medical College and Schools.

	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	Rs.		Rs.		Rs.		Rs.	
	Rs.	Is.	Rs.	P.	Rs.	Is.	Rs.	Is.
SUMMARY.								
I. MEDICAL COLLEGE, MADRAS								
II. MEDICAL SCHOOLS—								
1. BAYAPURAM	78,865		2,24,000	2,39,400	52,806		1,34,672	2,18,609
2. TANJORE	48,782				84,218			
3. MADURA	17,178				...			
4. CALICUT	54,302				29,954			
5. VIRAGAPATAM	86,822				57,444			
Lump provision for equipment in Medical Schools	...		...		85,000			
Do. for increasing the subordinate teaching staff and allowances in the Medical College and Medical Schools	...		...		15,000		...	
Do. for the opening of a Medical School at Bellary	...	2,78,899	...	2,24,000	30,000	2,43,922	...	1,34,672
* For rounding .		5,32,152 82				4,86,358 253		
TOTAL		5,32,100		4,63,400		4,86,100		3,53,281

Approved by the Government of Madras, G.O. No. 962, Financial, dated 2nd December 1916.

DETAILED ACCOUNT No. 24Ad.—MEDICAL.—Medical College and Schools—cont.

	Numbers.		DETAILS.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Ri.	Rs.	Ri.	Rs.	Ri.	Rs.	Rs.
I MEDICAL COLLEGE, MADRAS											
Salaries—	1	1	Principal (150)	1,400				1,800			
	6	6	Professors of Medicine, Surgery, Anatomy, Ophthalmology, Physiology and Midwifery, (1,650), 2 (1,500), 2 (1,150), (700—100—1,200)	91,800				99,000			
				4,800				4,800			
	1	1	Professor, Dental Surgery (400)								
	5	5	Professors of Medical Jurisprudence, Biology, Pathology, Materia Medica, Hygiene and Bacteriology 5 (200)	12,000				12,000			
			Assistant Professors (500), (450), (350), (325), 7 (100—10—300).	32,700				31,620			
			Teaching Allowance for Assistant Professors 17 (100), 4 (50)	22,500				12,000			
	1	1	Lecturer on Physics (150)	1,800				1,500			
			Teaching Allowance to the Deputy Superintendent, Lunatic Asylum, for Lectures on Mental Diseases (40)	480				480			1,56,208
	1	1	Allowance to Lecturer on Midwifery to junior students (100) for 9 months in the year	900		1,64,208		900			
	2	2	Demonstrators for Anatomy 2 (150)	3,600				3,600			
	3	3	Assistant Demonstrators for 3 months for Physiology 2 (50), Bacteriology (50)	450				450			
			Honoraria for Assistant Demonstrators of Biology 4 (30)	120				120			
			Honorarium for the Lecturer on Botany to the Chemists and Druggists' Class	...				400			
			Honorarium to the Professor of Hygiene for lecturing to students in the Sanitary Inspectors class.	700				700			
			Allowance for Assistant Professors for the Teaching of Visceral Anatomy, Bacteriology and Medical Jurisprudence to Sub-Assistant Surgeons	410				410			
			Exchange Compensation Allowance.			734		2,534		4,493	
		Deduct—Probable Savings	3,600				6,000				
Establishment—				1,70,780		1,65,000		1,66,374		1,60,701	
	1	1	Head Clerk (50—5—75)	900				900			
	1	1	Draftsman (60)	720				720			
	1	1	Gymnastic Instructor (25)	300				300			
	1	1	Librarian (30—2—50)	576				553			
	1	1	Assistant Librarian (20) Temporary	240				240			
	1	2	Clerks (30—4—50), (25—2—35)	750				420			
	1	1	Typist (20—1—50)	300				300			
	20	20	Servants (20), (18), 3 (15), (10—1—20), (12—1 (biennial)—15), 8 (12), 2 (10), 3 (8)	3,048				3,024			
			Artist (75) (Temporary)	900				...			
Allowances—				7,764		7,700		6,456		6,152	
			Grain Compensation Allowance	396		315		360		355	
			Travelling Allowance	400		140		400		113	
			House-rent and other Allowances—								
			House-rent Allowance for an Assistant Professor (75)	900				900		900	
			Local allowance to the attendant who looks after the animal house (3)	36		1,000		36		...	
			War Allowance	1,462		851		...		...
			Local Allowances for high prices		3,194	313	2,618		1,696		
										1,368	
	Supplies and Services—			Non-Contract group—							
			Library Allowance	4,823		3,500		4,823		3,194	
			Instruments and Chemicals	27,800		27,000		27,000		16,975	
			Cost of Indented European Stores including Freight	2,000		1,000		600		4,650	
			Remuneration to Examiners	6,000		4,650		4,650		759	
			Scholarships to Europeans, Eurasians and Uriyas	1,280		900		1,800		10,224	
			Stipends to women students who desire to obtain the L.M. & S. or M.B. degree	16,000		12,500		16,000		1,199	
			Stipends to lady apothecary students			1,200		1,200			
			Laboratory and other Charges	1,500	59,208	1,200	50,750	1,200	55,573	27,001	
			Carried over		2,40,921		2,26,068		2,30,099	2,05,323	

DETAILED ACCOUNT No. 24Ad.—MEDICAL—Medical College and Schools—cont.											
	Numbers.			Budget Estimate, 1919-1920		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919		Accounts, 1917-1918.	
	1919-1920.	1918-1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. MEDICAL COLLEGE, MADRAS—cont.											
			Brought forward .		2,40,921		2,26,168		2,30,099		2,05,222
Contingencies—			Non-Contract Group—								
			Pay of Menials .	2,400				2,400		2,337	
			Rents, Rates and Taxes .	5,600				5,600		5,577	
			Telephone Charges including maintenance of Inter-Communication Telephones .	270				220		220	
			Miscellaneous .	400				400		333	
			Electric Lights and Fans .	1,080				1,080		682	
					9,700		10,700		9,700		9,149
			Contract Group—								
			Cleaning Charges .	256				256			
			Purchase and Repair of Furniture .	1,200				1,200			
			Service Postage and Telegram Charges .	200				200			
			Hot and Cold Weather Charges .	10				10			
			Office Expenses .	966				966			
					2,632		2,632		2,632		4,238
			TOTAL .		2,53,253		2,39,400		2,42,431		2,18,609
II MEDICAL SCHOOLS SUMMARY.											
SALARIES				1,22,350		47,000		52,340		42,317	
ESTABLISHMENT				6,072		4,000		5,184		3,519	
ALLOWANCES				12,380		33,000		6,329		3,089	
SUPPLIES AND SERVICES				1,21,440		1,30,000		1,01,952		76,813	
CONTINGENCIES				13,657		10,000		10,757		8,934	
			Deduct—Probable Savings					3,240			
			Total		2,78,899		2,24,000		1,73,922	1,34,672	
II MEDICAL SCHOOLS.											
(RAYAPURAM)											
Salaries—	1	1	Teaching Allowance for Superintendent (200)	2,400				2,400			
			Assistant Superintendent and Lecturer (325)	3,900				3,900			
			Teaching and Hospital Allowances for the above (150 + 30)	2,160				1,200			
	2	2	Lecturers 2 (100—10—300)	3,600				2,640			
	2	6	Temporary Lecturers (100—10—300)	6,000				2,400			
			Teaching and Hospital Allowances for Lecturers 10 (100 + 30)	15,600				3,840			
	2	2	Temporary Demonstrators 2 (20 for 9 months only)	360				360			
			Allowances to Officers in the Royapettah Hospital for imparting clinical instruction to Sub-Assistant Surgeon Pupils	3,960				2,640			
					37,980				19,380		
Establishment—	1	1	Head Clerk (25—1—35)	324				324			
	1	1	Assistant Clerk (20—1—25)	264				264			
	1	1	Gymnastic Instructor (20—1—25)	300				300			
			Allowances for instructing civil medical pupils in stretcher and ordinary drill (10)	120				120			
	2	2	Librarian and Draftsman 2 (20—1—25)	540				504			
Allowances—	4	1	Servants (12), (10), 2 (8)	456				456			
					2,004				1,968		
			Grain Compensation Allowance	200				200			
			Travelling Allowance .	220				2,440			
			House-rent and other Allowances—War Allowance	392							
Supplies and Services—					812				2,640		
			Non-Contract Group—								
			Stipends of Civil Pupils .	12,675				7,074			
			Stipends etc. of Madras-Burma Pupils	3,741				7,240			
			Books for Civil Pupils .	3,736				2,767			
			Furniture and Fittings .	800				800			
			Instruments and Chemicals .	2,500				2,500			
			Library Allowance .	800				800			
			Cost of Indented European Stores including Freight .	50				50			
					24,802				31,331		
Contingencies—			Contract Contingencies	1,087				1,087			
			Non-contract Contingencies and Miscellaneous including Maintenance of Games	10,680				6,000			
					11,767			7,087			
Total					76,365				52,306		

DETAILED ACCOUNT No 21Ad.—MEDICAL—Medical College and Schools—cont.

	Numbers		II MEDICAL SCHOOLS—cont.	Budget Estimate, 1919-1920		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			3, TIRUPUR.								
Salaries—			Teaching Allowance for Superintendent (150)	1,800				1,800			
			Teaching and Hospital Allowances for Assistant Superintendent and Lecturer (150 + 30)	2,100				1,200			
	2	5	Temporary Lecturers 5 (100—10—300)	6,300				3,120			
			Teaching and Hospital Allowances for the Lecturers 8 (100 + 30)	12,480	23,040			2,340	8,480		
Establishment—	1	1	Clerk (20)	240				240			
	1	1	Gymnastic Instructor (15)	180				180			
			Allowance to a retired military pensioner for instructing the civil medical pupils in ordinary stretcher drill (15)	180				180			
	7	7	Servants (10), 3 (7)	624	1,224			624	1,224		
Allowances—			Grain Compensation Allowance	180				128			
			Travelling Allowance	600				600			
			House rent and other Allowances—	288							
			War Allowance						728		
Supplies and Services—			Non-Contract group—		1,066						
			Stipends of Civil Pupils	10,140				11,916			
			Stipends of Madras-Burma Pupils	427				3,152			
			Books for Madras-Burma Pupils	25				1,150			
			Books for Civil Pupils	4,800				4,400			
			Furniture and Fittings	600				600			
			Instruments, Chemicals, etc.	1,500				1,500			
			Library Allowance	500				500			
					17,812				33,218		
Contingencies—			Contract Contingencies	180				180			
			Non-contract Contingencies and Miscellaneous	400	590			400	590		
			Total		43,732				34,218		
			3 TEMPORARY MEDICAL SCHOOL, MADURA.								
Salaries—			Teaching Allowances for the Superintendent, the Assistant Superintendent and two Lecturers (150), (100) 2 (50)	4,200							
			Fees to the Health officer for instructing Medical pupils in Hygiene and Sanitation	350	4,450						
Establishment—	1	1	Clerk (30)	360							
	1	1	Gymnastic Instructor (15)	180							
	2	2	Peons (10)	240	720						
Allowances—			Travelling Allowance	1,400							
			House-rent and other Allowances—								
			War Allowance	228							
Supplies and Services—			Non-Contract Group—		1,228						
			Stipends, etc., for Pupils	6,000							
			Furniture and Fittings	500							
			Instruments and Chemicals	320							
			Library Allowance	1,000							
					7,820						
Contingencies—			Contract Contingencies	600							
			Rents, Rates and Taxes	1,800							
			Non-contract Contingencies and Miscellaneous	500	2,900						
			Total		17,178						
			4. TEMPORARY MEDICAL SCHOOL, CALICUT.								
Salaries—	4	5	Teaching Allowance for the Superintendent (150)	1,800							
			Teaching and Hospital Allowances for the Assistant Superintendent and lecturer (150 + 30)	2,160							
			Lecturers 8 (100—10—300)	11,400							
			Teaching and Hospital Allowances for 8 lecturers 8 (100 + 30)	12,480	27,840				4,800		
Establishment—	1	1	Artist and Gymnastic Inspector (30)	600				180			
	1	1	Clerk (20)	240				240			
	5	5	Servants 1 (10), 4 (9)	552	1,892			480	900		
				1,000					1,000		
Allowances—			Travelling Allowance								
			House-rent and other Allowances—	210	1,210						
			War Allowance		80,442				10,500		
			Carried over								

DETAILED ACCOUNT No. 24Ad.—MEDICAL—Medical College and Schools—cont.												
	Numbers.			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts. 1917-1918.		
	1918-1919	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Supplies and Services—			II. MEDICAL SCHOOLS—cont.									
			Brought forward .		30,442				10,500			
			4. TEMPORARY MEDICAL SCHOOL, CALICUT—cont.									
			Non-Contract Group—									
			Stipends of Civil Pupils .	12,000				8,578				
			Stipends of Burma Pupils .	1,980				2,200				
			Books for Civil and Burma Pupils .	4,800				3,700				
			Instruments and Chemicals .	2,500				2,000				
			Furniture and Fittings .	800				800				
			Library Allowance .	500				500				
Contingencies—					22,580				17,778			
			Contract Contingencies .	500				500				
			Non-contract Contingencies and Miscellaneous .	1,200				1,200				
			Deduct—Probable Savings .		1,700				1,700			
					420				24			
		Total .		54,302				29,954				
Salaries—			5. VIZAGAPATAM.									
			Teaching Allowance for Superintendent (150)	1,800								
			Teaching and Hospital Allowances for Assistant Superintendent and Lecturer (150 + 30)	2,160								
	4	4	Lecturers 4 (100—10—300)	6,480								
	2	4	Temporary Lecturers 4 (100—10—300)	6,120								
			Teaching and hospital Allowances for the Lecturers 8 (100+30)	12,480								
					29,040				15,900			
	Establishment—	1	1	Gymnastic Instructor (15)	180				180			
				Allowance for the teaching of ordinary and stretcher drill to the civil medical pupils (15)	180				180			
		1	1	Clerk (20—1—25)	276				276			
5		5	Servants (10), 4 (7)	456				456				
				1,092				1,092				
Allowances—			Grain Compensation Allowance .	84				84				
			Travelling Allowance .	3,000				2,479				
			House-rent and other Allowances—									
			War Allowance .	300				...				
				3,384				2,563				
Supplies and Services—			Non-Contract Group—									
			Stipends of Civil Pupils .	34,385				26,003				
			Stipends, etc., of Madras-Burma Pupils .	298				947				
			Books for Civil Pupils .	11,843				10,375				
			Furniture and Fittings .	1,000				700				
			Instruments, Chemicals, etc.	4,000				1,500				
			Library Allowance .	400				200				
					51,926				39,725			
Contingencies—			Contract Contingencies .	380				380				
			Non-contract contingencies and Miscellaneous .	1,000				1,000				
					1,380				1,380			
			Deduct—Probable Savings .						3,216			
			Total .		86,822				57,444			

DETAILED ACCOUNT No. 24Ae.—MEDICAL —Lunatic Asylums.												
SUMMARY.				Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.		
				Rs	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
LUNATIC ASYLUMS—												
MADRAS	.	.	.	1,68,688				1,58,511				
CALICUT	.	.	.	27,375				18,991				
WALTAIR	.	.	.	13,725				11,593				
For rounding				2,10,068 17				1,89,095 95				
TOTAL					2,10,100		1,80,000		1,89,000		1 65,809	
LUNATIC ASYLUM,												
RE-DISTRIBUTION OF THE ABOVE BY GROUP-HEADS.												
Salaries	.	.	.	27,840		24,000		26,572		22,910		
Establishment	.	.	.	33,816		30,000		32,040		29,327		
Allowances	.	.	.	10,200		9,000		3,794		5,507		
Supplies and Services	.	.	.	1,19,485		98,000		1,08,015		90,893		
Contingencies	.	.	.	18,762		19,000		18,274 95		17,172		
For rounding				17								
					2,10,100		1,80,000		1,89,000		1,65,809	
Salaries—	Number		LUNATIC ASYLUM. MADRAS.									
	1918-1919.	1919-1920.										
	1	1		Superintendent (1,150)	18,800			13,500				
				Personal Allowance to the Superintendent for charge of X-Ray Department in the General Hospital, Madras (100)	...			1,200				
	1	1		Assistant Surgeon, Military (450)	5,400			5,400				
	1	1		Civil Assistant Surgeon [(100—10—800) + 30 + 30]	2,160			2,040				
				Exchange Compensation Allowance.	...			392				
	1	1		Sub-Assistant Surgeon (120)	1,440			360				
	2	2		House Surgeons and House Physicians 2 (50)	1,200			1,200				
						24,000			24,392			
	Establishment—	4		4	Steward (75—5—100); Assistant Stewards (30—1—40), 2 (25—1—30)	2,380			2,256			
		1		1	Storekeeper (35—1—15)	540			540			
		1		1	Writer (25—1—35)	420			420			
		1		1	Typewriting Clerk (20—1—25)	288			276			
9		9	Matron (100—5—125), Nurses (60), 2 (55), 5 (50).	6,360			6,300					
6		6	European Attendants 6 (40—2—80)*	4,608			4,560					
1		1	Compounder (15—25)	180			180					
			Personal Allowance	...			24					
Temporary—		75	75	WARDERS AND SERVANTS.								
				Indian Male Attendants, 1st Class, 8 (18); 2nd Class, 9 (14); 3rd Class, 20 (12); 4th Class, 22 (11); Female Attendants, 1st Class, (16); 2nd Class, 8 (12); 3rd Class, 14 (10); Weighman (12); Office Attendant (14); Gatekeeper (10)	10,728†			10,728†				
		5	5	Indian Female Attendants, 3rd Class, 2 (10) and Male Attendants, 4th Class, 3 (11)	636			636				
					26,040				25,920			
Carried over					50,040				50,312			

* Get free quarters.
† Includes the remuneration for two Indian attendants for washing clothes at Rs. 2 per mensem each.

DETAILED ACCOUNT No 24Ae.—MEDICAL—Lunatic Asylums—cont

	Numbers		LUNATIC ASYLUM—cont	Budget Estimate, 1919-1920		Revised Estimate, 1918-1919		Budget Estimate, 1919-1920		Accounts, 1917-1918.	
	1918-1919.	1919-1920		Rs.	Rs.	Rs.	Rs.	Rs.	P.a.	Rs.	Rs.
			Brought forward		50,040				50,312		
Allowances—			Travelling allowance	300				200			
			House rent and other Allowances—								
			Staff Allowance (50)	600				600			
			Charge Local and Asylum Allowance of the Sub-Assistant Surgeon (10 + 10 + 25)	54				900			
			Ration Allowance of Nurses & (22)	2,160				1,920			
			War bonus to Nurses	700							
			War Allowance	3,274							
			Temporary increase of ration allowance to Nurses and Nurse pupils 3 (21)	126							
Supplies and Services—					7,700				3,020		
			Non Contract Group—								
			Diet of Patients	80,000				75,000			
			Bedding and Clothing	6,000				5,200			
			Country Medicines and Hospital Necessaries including Medicines not procurable at the Medical Store Depot	6,500				6,500			
			Medicines supplied by Military Department	2,000				2,000			
			Cost of Indented European Stores including Freight	1,500				1,500			
					96,000				90,200		
			Contract Group—								
			Amusement and Recreation of Patients	400				400			
			Linen washing Charges	200				200			
			Purchase of Lymph	10				10			
			Sanitary Charges	80				80			
					690				690		
Outinghouse—			Non Contract Group—								
			Rents, Rate and Taxes	4,500				4,500			
			Pay of Menials	1,656				1,656			
			Miscellaneous	1,200				870			
			Telephonic Charges	638				638			
					7,994				7,664		
			Contract Group—								
			Hot and Cold Weather Charges	50				50			
			Purchase and Repair of Furniture	1,472				1,472			
			Minor Construction and Repairs	100				100			
			Service Postage and Telegram Charges	160				160			
			Office Expenses	1,595				1,595			
			Cleaning Charges	3,228				3,228			
					6,625				6,625		
			Deduct—Probable Savings		386						
			TOTAL, MADRAS		1,68,683				1,58,517		
			CALCUTTA								
Salaries—	1	1	Superintendent's Allowance (50)	600				600			
			Sub-Assistant Surgeon (120)	1,440				1,200			
			Deduct—Probable Savings					600			
					2,040				1,200		
Establishment—	1	1	Clerk and Steward (25—30)	324				318			
	1	1	Storekeeper (25—30)	324				318			
			Warders and Servants—								
	21	24	Head keeper (18); Keepers, (17), (15), 3 (13), 4 (12), 6 (11); Female Keepers 1 (12), 4 (10); Gate Peon (9); Office Attendant (9); Matron (15—25)	3,456				2,592			
			Personal Allowances 2 (1)	24				36			
	4	10	Temporary Keepers, Males 8 (9), 2 Females (8)	1,056				420			
				5,184							
			Deduct probable savings	84	5,100				3,684		
			Grand total		7,140				4,884		

DETAILED ACCOUNT No 24Ae—MEDICAL—Lunatic Asylums—cont.

	Numbers.		LUNATIC ASYLUM—cont.	Budget Estimate, 1919-1920		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920									
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			CALICUT—cont.								
			Brought forward		7,140				4,884		
Allowances—			Travelling Allowance	50				50			
			House-rent and other allowances — Charge and Asylum Allowances (10 — 2b)	420				300			
			War allowance	950							
					1,420				350		
Supplies and Services—			Non-Contract Group—								
			Diet of Patients	12,000				8,500			
			Bedding and Clothing	450				300			
			Medicines and Hospital Necessaries	1,500				950			
			Materials for Manufacturing Department	3,000				2,000			
					16,950				11,750		
			Contract Group—								
			Amusement and Recreation of Patients		125				125		
Contingencies—			Non-Contract Group—								
			Pay of Menials	636				528			
			Rents, Rates and Taxes	10				10			
			Miscellaneous	100				50			
					746				588		
			Contract Group—								
			Petty Construction and Repairs	470				476			
			Purchase and Repair of Furniture	50				50			
			Service Postage and Telegram Charges	29				29			
			Office Expenses	175				175			
			Cleaning Charges	564				564			
					1,294				1,294		
			TOTAL, CALICUT		27,675				18,991		
			WALTAE								
Salaries—	1	1	Superintendent's Allowance (50) *	600				600			
			Sub-Assistant Surgeon (50—100)	1,200				780			
					1,800				1,380		
Establishment—	1	1	Steward and Clerk (20— $\frac{1}{2}$ —25)	240							
	1	1	Storekeeper (20— $\frac{1}{2}$ —25)	264				264			
	17	17	Warders and Servants—								
			Head Warder (17), 1st class keeper (74), 2nd class keepers 3 (11) 3rd class keepers 6 (10) Female keeper (9) (8) Attender (9) Hospital Attendants 2 (10) Gate Peon (9)	† 2,172				† 2,172			
Allowances—			Travelling Allowance	100				100			
			House-rent and other allowances— Charge and Asylum Allowances (25—10); Language Allowance (2)	444				324			
			War allowance	902							
					2,676				2,426		
Supplies and Services—			Non-Contract Group—								
			Diet of Patients	4,500				4,200			
			Bedding and Clothing	300				200			
			Medicines and Hospital Necessaries	300				250			
			Materials for Manufacturing Department	450				450			
					5,550				5,100		
			Contract Group —								
			Amusement and Recreation of Patients	50				50			
			Lime washing Charges	100				100			
					150				150		
Contingencies—			Non-Contract Group—								
			Pay of Menials	396				396			
			Rents, Rates and Taxes	210				210			
			Miscellaneous	460				460			
			Contract Group—								
			Petty Construction and Repairs	300				300			
			Purchase and Repair of Furniture	216				216			
			Tour Charges	5				5			
			Service Postage and Telegram Charges	80				80			
			Office Expenses	150				150			
			Cleaning Charges	386				386			
					1,087				1,087		
			TOTAL, WALTAE		13,725				11,598		

* The District Medical and Sanitary Officer will be in charge of the asylum, when the Superintendent of the Central Jail is not a member of the Indian Medical Service.

† Includes also remuneration paid to one of the warders for washing clothes at Rs. 2 per mensem.

DETAILED ACCOUNT No. 24Af.—MEDICAL.—Chemical Examiner.

	Numbers			Budget Estimate, 1919-1920.		Revised Estimate, 191-1919		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	1	1	Chemical Examiner and Professor of Chemistry, Medical College (800—70—1,500)	18,000		17,280		17,160		16,543	
	1	1	First Assistant Chemical Examiner (200—600)	5,700		7 800		5,700		8,076	
	1	1	Second Assistant Chemical Examiner (150—250)	2,400			150	2,280			880
			Exchange Compensation Allowance.					488			
					26,100		25,230		25,628		25,479
Establishment—	1	1	Third Assistant (60—5—90)	840				780			
	1	1	Clerk (30—8—45)	432				396			
	1	1	Typist (20—1—35)	264				252			
	1	1	Laboratory Supervisor (15—1—25)	228				216			
			Personal Allowance (2)								
	1	1	Messenger (10)	120				120			
	1	1	Mechanic (25—1—30)	336				324			
					2,220		2,080		2,088		2,011
Allowances—			Travelling Allowances			...				122	
			House rent and other Allowances—								
			House-rent			140				1,282	
			War Allowance	290		40					
			Local allowance for high prices	..							
					290		180		...		1,404
Supplies and Services—			Non Contract Group—								
			Purchase of Instruments and Chemicals							94	
			Cost of indented European Stores including Freight	4,875		800		2,500		823	
			Medicines supplied by the Military Department			120					
			Contract Group—								
			Articles for Experimental Work.	40				40			
					4,915		930		2,540		917
Contingencies—			Non-Contract Group—								
			Pay of Menials	564				564		562	
			Miscellaneous	490				490		384	
			Purchase of Books	500				500		42	
			Telephone Charges	150				150		150	
					1,704		1,140		1,704		1,138
			Contract Group—								
			Clearing Charges	84				84			
			Purchase and Repair of Furniture.	120				120			
			Service Postage and Telegram Charges	180				176			
			Hot and Cold Weather Charges					...			
			Petty Construction and Repairs	10				10			
			Office Expenses	136				100			
			Unspent contract grant available	..				166			
					530		540		646		463
			Deduct—Probable Savings		2,375						
			For rounding		6			6			
			TOTAL		33,390		30,100		32,600		31,412

24B.—SANITATION.

	Detailed Account No	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
PROVINCIAL.					
Sanitation and vaccination establishment.	24Ba	Rs. 2,79,400	Rs. 2,32,900	Rs. 2,34,600	Rs. 1,84,437
Grants for sanitary purposes	24Bb	18,43,000	9,68,900	9,58,000	12,00,074
Expenses in connexion with bubonic plague, malaria and epidemics	24Bc	1,79,600	1,51,000	1,62,100	1,49,541
Bacteriological Laboratories and Pasteur Vaccine Institutes	24Bd	1,27,200	1,16,200	87,400	97,997
Refunds		800	1,000	500	527
ADDITIONAL PROVISION FOR ENHANCED WAR ALLOWANCES		5,000	...	...	...
For rounding		...	...	400	...
TOTAL		24,35,000	14,70,000	14,38,000	16,42,576

DETAILED ACCOUNT No. 24Ba—Sanitation and Vaccination Establishment.											
SUMMARY.				Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I SANITARY BOARD				5,630		4,210		5,450		5,224	
II GENERAL BRANCH				47,700		37,410		31,400		32,333	
III. SANITARY BRANCH				63,000		49,120		47,500		40,889	
IV. VACCINATION BRANCH				1,60,000		1,39,700		1,44,100		1,11,176	
Honoraria in connexion with the special course of training for Health Officers				..	2,76,330	..	2,30,440	3,100	2,31,550	...	1,89,122
Minor Sanitary Engineering class					3,075	-	2,440		3,075		5,315
For rounding					5		...		25		...
TOTAL					2,79,400		2,32,900		2,34,600		1,94,437

	Numbers										
	1918-1919	1919-1920									
I SANITARY BOARD.											
Establishment—	3	3	Clerks (80-3-90), (35-1½-50) and (20-1-35)	1,692				1,626		} 1,924	
	2	2	Peons (10) and (14)	288				288			
					1,980		2,100		1,914		1,924
Allowances—			Travelling Allowance	...		100		..		489	
			Hill Allowance	460		300		440		393	
			House-rent and other Allowances—								
			Local Allowance of Rs 100 per mensem to the Secretary	1,200		1,200		1,200		} 1,200	
		War Allowances	120		80		..				
			Local allowance for High Prices	.		30					
Contingencies—			Non-Contract Group—		1,780		1,710		1,640		2,089
			Service Postage and Telegram Charges	700				700		300	
			Other Contingencies	1,200				1,200		818	
			Telephone Charges	...				...		100	
					1,900		400		1,900		1,218
			Deduct—Probable Savings		30				4		
			TOTAL, SANITARY BOARD		5,630		4,210		5,450		6,224
II GENERAL BRANCH.											
Salaries—	1	1	Sanitary Commissioner (1,500—60—1,800)	21,600		21,600		21,600		21,600	
	1	1	Deputy Sanitary Commissioner (900)	10,800				10,800		} 9,600	
	2	2	Deputy Sanitary Commissioners 1 (500) and 1 (700)	14,400				15,600			
			Exchange Compensation Allowance.	...		190		921		1,133	
			House-rent Allowance of Deputy Sanitary Commissioner (75)	900		...		900		...	
					47,700				49,321		
			Deduct—Probable Savings						18,375		
			For rounding						46		
			TOTAL, GENERAL BRANCH		47,700		37,410		31,400		32,333

DETAILED ACCOUNT No. 24Ba.—Sanitation and Vaccination Establishment—cont.

	Numbers.		III. SANITARY BRANCH.	Budget Estimate, 1918-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-19.	1919-20.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—	1	1	Manager and Assistant (200)	2,400				2,400			
	12	13	Clerks 1 (100), 1 (65), 1 (60), 2 (60), 1 (40), 1 (35), 3 (30), 3 (20).	6,600				6,240			
			Personal Allowance to the Clerk on Rs. 100 (Rs. 20)	240				240			
	2	2	Typists (20-1-50)	732				708			
	5	5	Attenders 1 (14), 1 (13), 3 (12)	756				756			
	5	5	Daffadars 1 (12), Peons 2 (10), 2 (8)	600				600			
	1	1	Temporary Clerk (40) (for Plague duty)	480				480			
	2	2	Temporary Clerks (20) for 3 months for annual Sanitary Report Work	120				120			
	...	1	Temporary Shorthand Typist (40).	480				...			
				12,403			16,700	11,544			14,642
Allowances—			Grain Compensation Allowance	...		300		...		268	
			Travelling Allowance	6,000		11,000		6,000		10,262	
			House-rent and other Allowances—								
			War Allowance	720		790		...		...
Supplies and Services—			Local Allowance for High Prices.	...		400		...		...
			Contract Group—		6,720		12,490	6,000			10,530
			Repair and Carriage of Tents	300		...		300		...	
			Non-Contract Group—								
Contingencies—			Sanitary Arrangements during Festivals	1,100		800		1,100		813	
			Popular Health Lectures (Purchase of Lantern Slides)	3,000				3,000			
			Popular health lectures and their charges.	7,500		5,800		7,500		1,916	
			Non-Contract Group—		11,900		6,600	11,900			2,729
			Pay of Menials	396				324		897	
			Telephone Charges	250				250		100	
			Rents, Rates and Taxes	3,800				3,600		6,306	
			Miscellaneous	1,500				1,500		979	
			Contract Group—		5,746		8,010	5,674			8,283
			Purchase and Repair of Furniture.	300				300			
			Service Postage and Telegram Charges.	3,000				3,000			
			Hot and Cold Weather Charges	432				344			
			Tour Charges	1,388				1,500			
			Office Expenses	500				500			
			Cleaning Charges	120				96			
			Savings of Contract Grant of previous years reallocated	...				...
				5,740			5,320	5,740			4,206
			For rounding	42,514	14			40,858	58		
				42,500			49,120	40,800			40,389
Establishment—	18	18	ESTABLISHMENTS IN DEPUTY SANITARY COMMISSIONER'S OFFICES.								
			Clerks 3 (45), 3 (25), 3 (20-1-25) Attenders and Muchi 3 (10) and Peons 6 (7)	3,360				3,408			
Allowances—				864				864			
				4,224				4,272			
Contingencies—			Grain Compensation Allowance	878				378			
			Travelling Allowance	9,000				9,000			
Contingencies—			House-rent and other Allowances—								
			War Allowance	480				...			
			Non-Contract Group—		9,858			9,378			
			Scientific Instruments and Apparatus	4,500				4,500			
			Pay of Menials	1,162				882			
			Telephone Charges	...				...
			Rents, Rates and Taxes	3,900				3,120			
			Miscellaneous	1,280				1,280			
			Contract Group—		10,782			9,782			
			Petty Construction and Repairs.	...				...
			Repair and Carriage of Tents	300				300			
			Purchase and Repair of Furniture.	1,500				1,500			
			Tour Charges	1,626				1,770			
			Hot and Cold Weather Charges	482				360			
			Cleaning Charges	342				270			
			Service Postage and Telegram Charges	1,200				1,200			
			Office Expenses	600				600			
				6,000				6,000			
			Deduct—Probable Savings under Travelling Allowance of Deputy Sanitary Commissioners, etc.					29,382			
								2,382			
				30,364				31,000			(a)
				73,864				61,500			
			Deduct—Probable Savings For rounding	10,400	88			14,300			
				88				...			
			TOTAL	68,000			49,120	47,000			40,389

Total for Sanitary Branch.

DETAILED ACCOUNT No. 24Ba.—SANITATION.—Sanitation and Vaccination Establishment—cont.

	Numbers.			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			IV. VACCINATION BRANCH.								
Establishment—	110	112	Deputy Inspectors of Vaccination 28 (80—4—100), 39 (65—3—80), 45 (50—3—65).	88,632				82,740			
			<i>Deduct</i> —Pay of 5 Deputy Inspectors of Vaccination 5 (80—4—100) shown under Vaccine Section of King Institute (p. 200)	5,040				4,800			
				83,592				77,940			
	105	107	Peons of Deputy Inspectors of Vaccination 107 (7)	8,988	92,580		78,800	8,820	86,760		60,692
			Ganjām Agency Tracts.								
	16	16	Vaccinators 4 (20—1—30), 12 (15).	3,120				3,120			
			Vizagapatam Agency Tracts.								
	3	3	Vaccinators 1 (20—1—30), 2 (15).	600				600			
			Godavari Agency Tracts.								
	6	6	Vaccinators 2 (20—1—30), 4 (15).	1,200				1,200			
			South Kanara.								
			Vaccination Allowance to a Fourth- grade Civil Hospital Assistant attached to Amindivi Islands (10).	120				120			
Allowances, etc.—			Grain Compensation Allowance	2,808	5,040	1,400	3,500	2,100	5,040	1,840	3,815
			Travelling Allowance	45,000		35,500		31,000		31,342	
			House-rent and other Allowances—								
			Local Allowance to Deputy Inspectors of Vaccination 9 (15).	1,620				1,620			
			Local Allowance to peons of Deputy Inspectors of Vaccination 9 (1)	108		2,000		108		2,087	
			Local Allowance to Vaccinators in Godavari Agency Tracts 5 (10), 1 (7)	684				684			
			War Allowance	3,444		2,200		...			
			Local Allowance for high prices.	...		800		...			
					59,664		41,900		35,512		34,719
Contingencies—			Non-Contract Group—								
			Purchase and Repair of Furniture.								
			Tour Charges		25,000		15,500		20,000		
			Service Postage and Telegram Charges								
			Other Contingencies.								
				1,76,284				1,47,812			12,450
			<i>Deduct</i> —Probable Savings	16,284				3,212			
			TOTAL, VACCINATION BRANCH.	1,80,000		1,89,700		1,44,100		1,11,176	
			MINOR SANITARY ENGINEERING CLASS.								
Salaries—			Honorary for the Lecturers and Instructors	1,000				1,000		1,000	

DETAILED ACCOUNT NO. 24-Bb.—SANITATION—Grants for Sanitary purposes.

	Budget Estimate, 1919-1920		Revised Estimate, 1918-1919		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Union Mission Tuberculosis Sanatorium at Madanapalle	10,000		10,000		10,000		10,000	
Town-Planning Expert and exhibition expenses							3,000	
Officer on special duty and his establishment (town planning operations)								
Provision on account of payment of remuneration to Mr. Lanchester for writing the reports on the Madras City and Tanjore Palace			2,696		3,000		...	
Lump provision for printing Mr. Lanchester's lectures in England and for purchase of 500 copies of his book on design	..		4,500				...	
		10,000		18,196		13,000		18,000
<i>Contribution for Sanitary purposes.</i>								
(1) Grants to local bodies for minor sanitary works	6,00,000		6,66,506		6,00,000		2,96,250 3,41,340	
(2) Grants for improvement of sanitary conditions of the pilgrim centres	1,00,000						2,597	
(3) Grants for water-supply and drainage schemes	5,09,392		2,53,556		3,14,625		3,92,759	
(4) Grants to the Madras Corporation for water-supply and drainage works	5,00,000						1,50,000	
(5) Grants to District boards for the acquisition of house sites for the depressed classes	1,00,000							
(6) Grants on account of Municipal Health Officers—								
Two Health Officers (300—20—500)	7,680				7,200			
Twelve Health Officers (150—10—300)	22,080				14,400			
Conveyance Allowance 14,25)	4,200				3,000			
	33,960				24,600			
<i>Deduct—Share to be borne by municipalities</i>	8,490				6,150		1,702	
	25,470				18,450			
<i>Deduct—Probable Savings</i>	4,200				4,200			
<i>For rounding</i>	30				50			
	21,300		14,300		14,300			
(7) Grant for water-works extensions in the Negapatam Municipality			8,700		8,700		1,214	
(8) Miscellaneous items	3,610		2,312		2,040		1,212	
		18,33,332		9,50,704		9,39,665		11,87,074
<i>For rounding and probable savings</i>		332				335		
TOTAL		18,43,000		9,68,900		9,53,000		12,00,074

DETAILED ACCOUNT NO. 24-Bc—SANITATION—Expenses in connexion with Bubonic Plague, Malaria and Epidemics.

SUMMARY.			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BUBONIC PLAGUE	9,000		70,000		89,000		81,704			
MALARIA					..		10,008			
EPIDEMICS	90,600		81,000		73,100		57,829			
TOTAL		1,79,600		1,51,000		1,62,100		1,49,541		

	Numbers.		DETAILS.							
	1918-1919	1919-1920.								
<i>Salaries—</i>			EXPENSES IN CONNEXION WITH THE BUBONIC PLAGUE.							
			Gazetted Medical Officers including Assistant Surgeons, etc.	3,740			10,340		9,046	
			Subordinate Medical Officers including Sanitary Inspectors	17,400			12,522		8,473	
			Fees to Port Health Officers	1,860			110		...	
			Lump Provision	2,000			2,100		...	
<i>Establishment—</i>			Matrons and Nurses	4,600	25,000	15,000	5,040	25,072		18,119
			Clerks, Engine Drivers and Store-keeper, etc.	10,000			10,119			
			Ward Attendants and Servants including Watchers and Peons, Boatmen, etc.	14,500			14,482			
			Training of Special Sanitary Inspectresses	900			...			
<i>Allowances—</i>			Grain Compensation Allowance	2,200	30,000	22,000	1,784	29,041	1,280	23,687
			Travelling Allowance	3,000			2,440		2,479	
			House-rent and other Allowances—							
			House-rent Allowance	1,600			1,676			
			Local Allowance	200			...			
			Plague Allowance	7,000			8,980		9,654	
			Charge Allowance	500			...			
			Boarding Allowance to Nurses	500			648			
			War Allowance	...			...
				15,000		10,000	15,478			13,418
Carried over				70,000		47,000	70,191			55,219

DETAILED ACCOUNT No. 24Bc.—SANITATION.—Expenses in Connexion with Bubonic Plague, Malaria and Epidemics—cont.

	Numbers		DETAILS.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			EXPENSES IN CONNEXION WITH THE BUBONIC PLAGUE—cont.								
			Brought forward .		70,000		47,000		70,191		56,219
<i>Supplies and Services—</i>			Non-Contract Group—								
			Petty Construction and Repairs .	3,600				3,655		2,867	
			Cost of Stationery	150				...		175	
			Disting Charges	700				670		174	
			Cost of Instruments, Medicines (including Syringes) and Disinfectants (including Serum) and other necessaries	3,500				3,430		9,520	
<i>Contingencies—</i>			Funeral Expenses and Railway Passage	50				90		...	
			Non-Contract Group—		8,000		12,000		7,845		12,236
			Service Postage and Telegram Charges	4,000				4,190		5,026	
			Other Contingencies	9,000				9,032		10,653	
<i>Special Charges—</i>			Contributions to Private Hospitals .		13,000		13,000		12,222		15,679
					...		...	82			64
								82			
			Deduct—Recoveries		91,000		72,000		91,840		88,198
			For rounding		2,000		2,000		2,322		1,494
									18		
			TOTAL BUBONIC PLAGUE .		89,000		70,000		89,000		81,704
			MALARIA.								
<i>Salaries—</i>			Senior Medical Officer (700—850) .								
			Staff Allowance								
			Assistant Surgeon (100) + Special Allowance (100)								
			Sub-Assistant Surgeon 80 + Special Allowance (50)								
			House-rent Allowance (75) and (8)								
			Exchange Compensation Allowance								
<i>Establishment—</i>			Overseer-Draftsman (45)								
			Clerk (30), Typist 1 (25—1—35)								
			Peons 1 (9), 1 (7)								
<i>Allowances—</i>			Grain Compensation Allowance								
			Travelling Allowance								
<i>Supplies and Services—</i>			Apparatus								
			Repair and Carriage of Tents								
			Freight Charges								
			Cost of Medicines and Instruments								
<i>Contingencies—</i>			Non-Contract Group—								
			Rents, Rates and Taxes								
			Pay of Menials								
			Other Contingencies								
			Contribution to District Boards								
			Grants for Anti-malarial operations								
			TOTAL, MALARIA .								10,008
			EPIDEMIOS.								
<i>Salaries—</i>	5	6	Reserve Sanitary Staff for Cholera duty—								
			Assistant Surgeons 6 (100)		7,200		7,100		6,000		6,786
<i>Establishment—</i>	50	60	Inspectors 60 (50)	36,000				30,000			
	2	2	Mechanics (50)	1,200				1,200			
<i>Allowances—</i>			Travelling Allowance	30,000	37,200	27,000	32,000	25,000	31,200	17,384	24,625
			Grain Compensation Allowance . . . . .	...		50		..		48	
			House-rent and other Allowances—								
			War Allowance	1,860		1,850		..		...	...
			Local Allowance for high prices . . . . .	...		700		.		...	...
			Allowances to Assistant Surgeons for loss of Private Practice 6 (75)	5,400		4,800		4,500		3,524	
<i>Contingencies—</i>			Non-Contract Group—		37,260		34,400		29,500		20,951
			Pay of Menials	6,000				5,000			
			Other Contingencies	3,000				2,600			
					9,000		7,500		7,600		5,517
			Deduct—Probable Savings		60				1,200		
			TOTAL, EPIDEMIOS .		90,600		81,000		78,100		57,829

DETAILED ACCOUNT No. 24Bd.—SANITATION—Bacteriological Laboratories and Pasteur Vaccine Institutes.											
SUMMARY.				Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. THE KING INSTITUTE OF PREVENTIVE MEDICINE (VACCINE SECTION)				27,500		25,100		3,800		14,611	
II. Do. (SERUM AND BACTERIOLOGICAL SECTIONS)				72,100		68,900		56,100		55,544	
III. PASTEUR INSTITUTE, SOUTHERN INDIA, COONOR				27,640		27,200		28,032		27,842	
For rounding				40				32			
TOTAL					1,27,200		1,16,200		87,400		97,997

	Numbers										
	1918-1919.	1919-1920									
Salaries—	1	1	THE KING INSTITUTE OF PREVENTIVE MEDICINE								
			i. VACCINE SECTION.								
			Assistant Director (Assistant Medical Officer) (1,050)	12,600				12,600			
			Exchange Compensation Allowance.					358			
		Military Assistant Surgeon, III Grade (150)	..				...
					12,600	---	11,750		12,958		
Establishment—	5	5	Deputy Inspectors of Vaccination 5 (80-4-100) transferred from Vaccination Department, for duty in the Institute (p. 197)	5,040				4,800			
			Manager (80-4-100) (Biennial).	1,104				1,104			
	1	1	Accountant (60-3-75)	900				900			
	1	1	First Clerk (35-2-45)	492				468			
	1	1	Second do. (25-2-35)	420				420			
	1	1	Third do. (20-1-25)	300				500			
	1	1	Fourth do (15-1-20)	240				240			
	3	3	Peons (7)	252				252			
	1	1	Sergeant (European). (45-6-75) and Personal allowance (25-5-50) (Has free quarters)	1,260				1,200			
	5	5	Shed-keepers (15-1-20)	1,200				1,200			
	1	1	Mechanic (45-6-75), cost	300				300			
	1	1	Mechanic for refrigerating plants (100-5-150) cost on Rs. 130 (Has free headquarters)	780				780			
	...	1	Extra Vaccine Clerk (20-1-25)	240				...			
	...	1	Vaccine Attendant (10)	120				...			
					12,648		11,950		11,964		13,026
Allowances—			Grain Compensation Allowance	342		200		204		199	
			Travelling Allowance	800		160		300		165	
			House-rent and other allowances—								
			House-rent for Assistant Director (100)	1,200		...		1,200		1,212	
			Local Allowance (100)	...		200		...			
			War Allowance	432		270		...			
			Local Allowance for high prices	...		70		...			
				2,274		900		1,704		1,576	
Supplies and Services—			Non-Contract Group—								
			Cost of Stores indented for from Europe including Freight	...		...		...		748	
			Purchase of Stores, Apparatus and Scientific Instruments, etc.	9,000		9,000		9,000		5,105	
			Cost of Calves including Transport	25,000		24,000		25,000		22,767	
			Feeding Charges of Calves	3,000		1,800		3,000		1,605	
					37,000		34,800		37,000		80,225
			Contract Group—								
			Stores for Water Works	500				500			
			Do. for Gas Works	150				150			
			Petty Construction and Repairs	10				10			
		Savings of Contract Grant for 1916-17 reallocated	...				315				
				680				975			
		Carried over		65,182		59,400		64,601		44,827	

**DETAILED ACCOUNT No. 24Bd.—SANITATION.—Bacteriological Laboratories and
Pasteur Vaccine Institutes—cont.**

	Numbers.		THE KING INSTITUTE OF PREVENTIVE MEDICINE—cont.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1917-1918.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies—			i. VACCINE SECTION—cont.								
			Brought forward .		65,182		59,400		64,801		44,827
			Non-Contract Group—								
			Pay of Menials and Local Allowance .	3,742				3,245		3,100	
			Other Contingencies .	255				255		205	
			Contract Group—		3,997		3,600		3,500		3,305
			Purchase and Repair of Furniture .	150				150			
			Hot and Cold Weather Charges .	80				80			
			Tour Charges .	80				80			
			Service Postage and Telegram Charges .	2,500				2,500			
			Cleaning Charges .	90				90			
			Office Expenses .	750				750			
			Miscellaneous .	100				100			
			Savings of Contract Grant for 1916-17 reallocated .	...				100			
					3,750		4,650		3,850		4,646
Salaries—			For rounding .		72,929		67,650		71,951		52,778
			Deduct—Probable Savings .		89		...		32		
			Deduct—Recoveries on account of Building and Working Expenses of King Institute—					24,120			
			From District Boards .		40,000		36,380		40,000		33,874
			Do. Municipalities .		5,000		5,828		4,000		4,269
			Other funds .		340		342		...		519
			TOTAL, VACCINE SECTION .		27,500		25,100		3,300		14,611
			ii. SERUM AND BACTERIOLOGICAL SECTIONS.								
	1	1	Provincial Health Officer and Director, King Institute (1,450). Exchange Compensation Allowance.	17,400		19,000		17,400		3,887	
				...		150		495		462	
	2	2	Laboratory Assistants, Civil Assistant Surgeon, Second Grade 1 (210), 1 (320) .	5,280		...		4,920		...	
				1,800		...		2,400		...	
	1	1	Civil Assistant Surgeon (150) .		24,860		19,150		25,215		9,349
			Bacteriological Section.								
	1	1	Chemical Assistant (150-10-250) .	3,000				2,880			
	2	2	Assistants (15-1-20), (10-1-15) .	420				420			
	2	2	Laboratory Assistants (50-4-70), (20-2-30) .	1,080				1,008			
	1	1	Typist (20-1-35) .	300				300			
	5	9	Servants 4 (8), 4 (7); Muchi 1 (10). .	840				480			
	1	1	Sergeant (40-2-50) .	600				600			
	1	1	Store Clerk (14) .	168				168			
	1	1	Typist (20-1-35) .	360				360			
	1	1	Mechanic (100-5-150) $\frac{1}{2}$ cost. *	750				750			
	1	1	Mechanic (45-4-75) $\frac{1}{2}$ cost .	600				600			
	1	3	Sample Takers (25-3-40) .	1,080				480			
	...	4	Laboratory Supervisors (15-1-25). .	720				...			
	...	1	Clerk (25-2-35) .	360				...			
Establishment—			Serum Section.								
	1	1	Laboratory Assistant (30-4-50). .	456				408			
			Temporary Establishment.								
	1	1	Attender (17) for 4 $\frac{1}{2}$ months .	80				80			
					10,784		19,250		8,564		18,428
			Travelling Allowance .	2,800		600		1,300		345	
			Grain Compensation Allowance .	486		250		200		181	
			House-rent and other Allowances—								
			Local Allowance 1 (150), 2 (100) and 1 (5) .	4,260		3,500		4,280		2,808	
			House-rent Allowance (15) .	180				180			
			War Allowance .	692		550		...			
			Local allowance for high prices .	...		200		...			
			Contract Group—		8,218		5,100		6,240		3,329
			Petty Works of Construction .	100				100			
			Stores for Gaswork .	900				900			
			Stores for Waterworks .	100				100			
			Feeding Charges of Animals .	700				700			
			Re-allotment of lapses in previous years .	...				...
			Non-Contract Group—		1,800			1,800			(a)
			Chemicals, Scientific Apparatus and Material .								
			Cost of Indented European Stores including Freight .	19,000				15,000		17,571	
			Maintenance Charges of Motor Car .	2,180				2,180		...	
					21,180		17,000		17,180		17,571
			Carried over .		66,842		54,500		58,998		44,175
Supplies and Services—											

(a) Included under contingencies.

DETAILED ACCOUNT No. 24Bd—SANITATION.—Bacteriological Laboratories and Pasteur Vaccine Institutes—cont.												
	Numbers		THE KING INSTITUTE OF PREVENTIVE MEDICINE—cont.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.		
	1918-1919	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Contingencies—			ii. SERUM AND BACTERIOLOGICAL SECTIONS—cont.									
			Brought forward .		66,842		54,500		58,999		44,175	
			Contract Group—									
			Purchase and Repairs to Furniture and Fittings .	250				250				
			Hot and Cold Weather Charges .	50				50				
			Service Postage and Telegram Charges .	550				550				
			Cleaning Charges .	200				200				
			Office Expenses .	300				300				
			Tour Charges .	1,200				1,200				
			Miscellaneous .	200				200				
			Re-allotment of losses in previous years .		2,750		4,000	...	2,750		3,629	
			Non-Contract Group—									
Salaries—			Purchase of Books .	500				500		34		
			Pay of Menials .	2,222				1,828		1,663		
			Other Contingencies .	355				355		6,044		
					3,077		5,400		2,681		7,740	
					72,161				64,430			
					69				8,330			
			For rounding .									
			Deduct—Probable Savings .									
			TOTAL SERUM AND BACTERIOLOGICAL SECTIONS.		72,10		63,900		56,100		55,544	
			iii. PASTEUR INSTITUTE, COONOR.									
			Grant from Imperial and Provincial Funds .		7,000		7,000		7,000		7,000	
	1	1	Director (1,500) .	18,000		18,000	156	18,000	512	18,000	944	
1	1	Exchange Compensation Allowance. Civil Assistant Surgeon, Grade Pay (100—10—300) .	2,040	20,040	1,994	20,150	1,920	20,432	1,974	20,818		
Allowances—			Charges borne by Provincial Funds in the first instance and subsequently recovered from the funds of the Institute .									
	2	2	Sub-Assistant Surgeons 2 (50—100) .	1,380	1,380		760	1,200	1,200	783	783	
			Travelling Allowance .	600				600		83		
			House rent and other allowances—									
			Local Allowance of Civil Assistant Surgeon and Sub-Assistant Surgeons (100), (80), (20) .	1,800		} 1,970		1,800		} 1,768		
			Warm Clothing Allowance 2 (5) .	120			120					
			Charge Allowance 2 (10) .	240	2,760		1,970		2,520		1,851	
	Contingencies—			Contingencies					1,076	
						31,180		29,880		31,152		31,528
						3,540		2,680		3,120		3,686
				TOTAL, PASTEUR INSTITUTE, COONOR.		27,640		27,200		28,032		27,942

25.—POLITICAL.					
	Detailed Account No.	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
IMPERIAL.					
Refugees and State Prisoners .	25A	Rs. 84,300	Rs. 63,500	Rs. 70,200	Rs. 71,080
Miscellaneous .	25B	88,700	88,500	40,800	82,002
Additional Provision for Enhanced War Allowances .		2,000	...	...	...
TOTAL, IMPERIAL .		75,000	97,000	1,11,000	1,08,082
PROVINCIAL.					
Political Agents .	25C	91,000	91,000	89,000	89,292
Additional Provision for Enhanced War Allowances .		1,000	...	...	...
TOTAL, PROVINCIAL .		92,000	91,000	89,000	89,292
TOTAL .		1,67,000	1,88,000	2,00,000	1,92,374

DETAILED ACCOUNT No. 25A.—POLITICAL.—Refugees and State Prisoners.

	Numbers		CHITRALI PRISONERS, OOTACAMUND. <i>Mental and Conservancy Establishment.</i>	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment—</i>	2	2	Constables (10)	240				240			
			Hill Allowance 2 (5)	120				120			
					880			880			
<i>Supplies and Services—</i>			Food	3,000				2,000			
			Dress, Bedding, etc.	800				300			
			Feeding of Bullocks	550				500			
			Medical Attendance	180				180			
			Feeding of Dogs	72				72			
					4,402			3,052			
<i>Contingencies—</i>			Purchase and Repair of Furniture	30				30			
			Rents, Rates and Taxes	300				300			
			Office Expenses	140				125			
			Cleaning Charges	96				96			
			Miscellaneous	440				440			
			Pay of Menials	420				420			
					1,426			1,411			
			Total		6,188			4,823			
			KODAIKANAL								
			<i>Mental and Conservancy Establishment.</i>								
<i>Establishment—</i>	8		Police Guards 1 (17), 2 (10)					444			
			Hill Allowance 1 (7), 2 (5)					204			
			Allowance to the Chitrali Detenu					4,200			
								4,848			
<i>Supplies and Services—</i>			Food								
			Dress, Bedding, etc.								
			Medical Attendance								
<i>Contingencies—</i>			Rents, Rates and Taxes					680			
			Total					5,508			
			TOTAL, CHITRALI PRISONERS		6,188		13,000	10,331			10,339
	1		Burmese Political Detenu (400)		4,800		4,800	4,800			4,800
			MAPPILLAS AND OTHER PRISONERS								
			Afghan Political Detenus—								
			Madura (1,183½)	14,202				14,202			
			Allowance to Afghan Sardars (2,649)	...				31,788			
			House-rent (340)	...				4,080			
	43	42	Others 1 (30), 1 (20), 2 (15), 2 (12), 2 (10), 4 (9), 18 (8), 5 (7), 5 (6), 1 (5), 1 (3), 1 (250) for 8 months, 1 (8) for 11 months	6,408				4,548			
			Allowances to the family of Detenu (120)	1,440				...			
			Police guard over Ghulam Kasim Khan of Tank—								
		1	Head constable (16)	192				...			
			Local allowance (7)	84				...			
		4	Constables (9½)	456				...			
			Local allowance 4 (5)	240				...			
			House-rent allowance 1 (10), 1 (1½)	138				18			
					23,160		44,300	54,686			55,578
			Grain Compensation Allowance		424		400	414			415
			House-rent and other Allowances								
			War Allowance				600	...			...
			Local Allowance for high prices				400	...			...
			Total		84,572			70,181			
			For rounding		272			19			
			TOTAL		34,300		63,500	70,200			71,080

DETAILED ACCOUNT No. 25B.—POLITICAL.—Miscellaneous.

	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
Cost of Demarcation between British and Frontier Territories .	5,000		6,000		6,500		(a) 17,328 (b) 14,674	
Establishment for gauging the Cauvery River	33,700		27,500		34,300			
TOTAL .		38,700		33,500		40,800		32,002

(a) Includes Rs. 12,449 on account of the establishment for gauging the Cauvery River

(b) See (a) above.

DETAILED ACCOUNT No. 25C.—POLITICAL.—Political Agents.											
SUMMARY.				Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RESIDENT, TRAVANCORE AND COCHIN				79,100		79,000		77,600		78,530	
GOVERNMENT AGENT, TANJORE				580				500			
PAYMASTER, CARNATIO STIPENDS				4,669				4,573			
STIPEND PAY OFFICE, KURNOOL				670		6,750		620		6,277	
STIPEND PAY OFFICE, VELLORE				158				128			
SPECIAL AGENT, SOUTH ARCOT				730				700			
				85,902		85,750		84,121		84,507	
Add—His Majesty's Consul, Pondicherry and Karikal (Moisty transferred from 26-B. Scientific, etc., Departments). Page 225.				5,598		5,500		5,496		4,453	
				91,500		91,250		89,617		89,260	
POLITICAL ESTABLISHMENT, PUDUKKOTTAI (PENSIONARY CONTRIBUTION)				— 78		— 200		— 250		+ 48	
POLITICAL ESTABLISHMENT, SANDUR (PENSIONARY CONTRIBUTION).				— 80		— 50		— 80		— 16	
				91,342		91,000		89,387		89,392	
For rounding				342		...		287		...	
TOTAL				91,000		91,000		89,000		89,292	

		Number.		DETAILS.							
		1918-1919.	1919-1920.								
				RESIDENT, TRAVANCORE AND COCHIN.							
Salaries—	1	1		Resident in Travancore and Cochin (2,800)*	32,256	} 41,286		32,256		32,256	
	1	1		Assistant Resident (766-10-8)*	8,832			8,832		8,574	
				Medical Officer in charge of the duties of the Residency Hospital (100) Allowance	1,200		1,200	1,200	1,200		
	2			Exchange compensation allowance .			314	979		1,794	
					42,386		42,800		43,267	43,324	
				OFFICE ESTABLISHMENT.							
Establishment—	1	1		Manager and Treasury Officer (150-10-200)	2,280			2,160			
	1	1		Head Clerk (70-5-100)	960			900			
	1	1		Head Accountant (50-2-80)	624			600			
	7	7		Clerks 2 (35-2-45), 4 (25-2-35), (20)	2,688			2,496			
	2	2		Typists (20-1-50)	624			600			
	1	1		Cash-keeper (40-2-50)	552			528			
	29	29		Servants 1 (16), 8 (13), 1 (12), 6 (11), 7 (10), 10 (9)	3,642			3,642			
				Short-hand Allowance	180			180			
						11,550		11,700		11,166	11,444
					HOSPITAL ESTABLISHMENT.						
	2	2		Sub-Assistant Surgeons (120), (90).	2,520	} 2,400		1,980		2,089	
			Charge Allowance (10)	120			120		120		
					2,640			2,100		2,159	
Carried over					86,476		86,503		86,423	87,497	

DETAILED ACCOUNT No. 250.—POLITICAL.—Political Agents—cont.

	Numbers		RESIDENT, TRAVANCORE AND COCHIN—cont.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			HOSPITAL ESTABLISHMENT—cont.								
			Brought forward		56,478		56,900		56,473		57,427
Allowances—			Travelling Allowance	6,500		5,400					
			House-rent and other allowances . . . . .	...		...		
			War allowance	1,100		800					
			Local allowance for high prices . . . . .	...		180					
					7,600		6,580		6,500		6,958
Supplies and Services—			Purchase, Repair and Maintenance of Boats	450				450			
			Chauffeur (25-1-35)	324				312			
					774		712		762		1,158
Contingencies—			Purchase and Repair of Furniture	2,500				2,500		2,162	
			Tour Charges	1,612				1,612		1,409	
			Service Postage and Telegram Charges	1,800				1,800		1,806	
			Hospital Charges	1,300				1,300		1,283	
			Cleaning Charges	984				984		984	
			Pay of Menials	1,598				1,598		1,591	
			Other Contingencies	3,482				2,882		2,471	
					13,274		14,600		12,674		12,705
			Lump provision for additional charges in connection with the maintenance of Trivandrum and Ernakulam Residences and the Bungalow on the High Range		1,008		1,008		1,009		882
			For rounding		34				183		
			TOTAL, RESIDENT, TRAVANCORE AND COCHIN		79,100		79,000		77,900		78,530
			GOVERNMENT AGENT, TANJORE.								
Establishment—	1	1	Clerk (20)	240				240			
	2	2	Peons 2 (6)	144				144			
					384				384		
Allowances—			Travelling Allowance	10				10			
			Grain Compensation Allowance	72				72			
			House-rent and other allowances . . . . .					...
			War allowance	80					82		
Contingencies—			Contingencies		182				84		
					34						
			TOTAL, GOVT. AGENT, TANJORE		580				500		
			PAYMASTER, CARNATIO STIPENDS								
Salaries—	1	1	Deputy Collector (250) (page 29)		3,000				3,000		
Establishment—	1	1	Manager (50-2-30)	600				624			
	1	1	Clerk (25)	300				300			
	4	4	Servants 2 (10), 2 (9)	456				456			
			Personal Allowance (14)	18				18			
					1,374				1,398		
Allowances—			House-rent and other allowances	180							
Contingencies—			War allowance		160						
			Contingencies		135				175		
					4,849				4,575		

DETAILED ACCOUNT No. 25C.—POLITICAL.—Political Agents—cont.											
	Numbers.			Budget Estimate, 1919-1920		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
STIPEND PAY OFFICE, KURNOOL.											
Establishment—	1	1	Political Clerk (40)	480				480			
	1	1	Female Peon (5)	60				60			
Allowances—			Travelling Allowance	50	540			50	540		
			House-rent and other Allowances—								
			War Allowance	50							
Contingencies—			Contingencies		100				50		
					30				30		
			TOTAL, STIPEND PAY OFFICE, KURNOOL		670				620		
STIPEND PAY OFFICE, VELLORE.											
Establishment—	1	1	Mastering Woman (9)		108				108		
Allowances—			Travelling Allowance	6				5			
			Grain Compensation Allowance	15				15			
			House rent and other Allowances—					...			
			War Allowance	21	45				20		
			TOTAL, STIPEND PAY OFFICE, VELLORE		153				128		
SPECIAL AGENT, SOUTH ARCOT.											
Establishment—	1	1	Clerk (50)		600				600		
Allowances—			Travelling Allowance	70				70			
			House rent and other Allowances—								
			War Allowance	30							
Contingencies—			Contingencies		100				50		
					30				30		
			TOTAL, SPECIAL AGENT, SOUTH ARCOT		730				700		
POLITICAL ESTABLISHMENT, PUDUKKOTTAI.											
Establishment—	1	1	Clerk (50)	600				600			
	1	1	Clerk (35)	420				420			
	1	1	Attender (12)	144				144			
	1	1	Peon (9)	108				108			
Allowances—			Travelling Allowance	150	1,272			150	1,272		1,461
			House-rent and other Allowances—								
			War Allowance	108							
Contingencies—			Contingencies		258				150		33
					320				320		226
			Deduct—Recoveries including Pen- sionary Contributions from the Pudukkottai State		1,850				1,742		1,720
					1,928				1,992		1,672
			TOTAL, POLITICAL ESTABLISH- MENT, PUDUKKOTTAI		— 78		— 200		— 250		+ 43
POLITICAL ESTABLISHMENT, SANDUR.											
Establishment—	1	1	Clerk (40)	480							
Allowances—			Travelling Allowance	30	480			30	480		544
			House-rent and other Allowances—	30							
			War allowance		60				30		
			Deduct—Recoveries including Pen- sionary Contributions from the Sandur State		540				510		544
					620				590		560
			TOTAL, POLITICAL ESTABLISH- MENT, SANDUR		— 80		— 50		— 30		— 16

26A.—AGRICULTURE.

PROVINCIAL.	Detailed Account No.	Budget Estimate, 1919-1920.	Revised Estimate, 1918-1919.	Budget Estimate, 1918-1919.	Accounts, 1917-1918.
		Rs.	Rs.	Rs.	Rs.
Agriculture	26Aa	14,77,000	10,87,500	10,59,000	8,68,714
Veterinary Charges	26Ab	3,52,000	2,58,900	3,05,200	2,32,246
Co-operative Credit	26Ac	2,42,000	2,14,100	2,00,600	1,85,190
Refunds	26Ad	5,300	4,500	3,000	3,291
Additional provision for enhanced war allowances		21,000			
		20,97,300		16,67,800	
For rounding		500		200	
TOTAL		20,97,000	16,66,000	16,68,000	12,87,441

DETAILED ACCOUNT No. 26Aa.—AGRICULTURE—Agriculture.

DETAILED ACCOUNT No. 26Aa.—AGRICULTURE—Agriculture.										
SUMMARY.			Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. DIRECTOR OF AGRICULTURE			49,200		52,100		48,000		45,796	
II. AGRICULTURAL EXPERIMENTS—										
(1) College and Central Farm			98,000		98,500		94,700		95,892	
(2) Scientific and Research Branch			1,86,700		1,07,900		1,12,800		1,07,840	
(3) Paddy breeding station			23,800		4,200		4,700		5,666	
(4) Sugarcane breeding station			42,400		42,300		40,000		44,944	
(5) Potato seed farm			17,700		17,000		17,000		8,756	
III. EXPERIMENTAL FARMS AND DISTRICT FARMS—										
(1) Deputy Directors of Agriculture			1,30,700		96,500		1,04,300		84,524	
(2) Ordinary Staff for Experimental Farms			1,07,100		86,500		81,100		70,198	
(3) Experimental Farms and Cultivation			1,80,500		1,72,100		1,15,200		1,05,629	
(4) District Experimental Cultivation			1,12,200		1,32,000		6,930		11,498	
Lump provision for a new farm to be opened in the Chittoor or North Arcot district							7,560		...	
Lump provision for opening a cotton seed farm at Nandyal			82,000		...		...		...
Lump provision for opening a Kangayam cattle breeding farm			10,000		...		...		...
Lump provision for the improvement of Milk supply—Madras breeding scheme			14,000		...		...		...
Lump provision for conducting cross breeding, rearing and feeding experiments at the Military Dairy farms in Bangalore			10,000		...		...		...
Lump provision for milk transport experiments			1,000		...		...		...
Lump provision for the opening of a cattle-breeding farm			...		...		70,108		...	
Lump provision for a Cambodia farm to be opened at Coimbatore			...		...		15,000		...	
Lump provision for establishing schools for boys employed on the farms			...		...		4,000		...	
Lump provision for opening a fish manure depot in the West Coast			70,000		...		...		...
Buffa o breeding farm			5,000		2,000		...		...
Lump provision for the development of Silk Industry in the Madras Presidency			10,000		...		...		...
IV. MISCELLANEOUS			1,45,800		73,000		79,000		74,962	
V. Planting Export			36,000		10,200		36,200		3,485	
VI. Pumping and Boring Department			1,56,900		1,53,700		1,87,000		1,47,120	
Botanical and other public gardens			40,500		37,500		38,400		37,637	
Public Exhibitions and Fairs			2,000		2,000		2,000		17,767	
Deduct—Probable Savings			4,200				4,898			
For rounding			100				100			
TOTAL				14,77,000		10,87,500		10,59,000		8,66,714

	Numbers		DETAILS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	1919-19.	1910-20.									
Salaries—	1	1	I. DIRECTOR OF AGRICULTURE.								
			Director of Agriculture (1,800)4	20,736		21,320		20,736		20,736	
Establishment—	1	1	Exchange Compensation Allowance.	...		180		590		1,088	
			Personal Assistant to the Director (400) (p 29)	4,800		4,800		3,600		3,832	
			Special Revenue Officer (150)	...		...		...		...
	1	1	Inspector of Agricultural offices (100—24—125)	1,260				1,230			
	7	11	Head Clerk (85—24—100)	1,170				1,140			
			Clerks 2 (70—24—85), 2 (50—24—70), 2 (35—24—50), 1 (30—1—35), 2 (25—1—30), 2 (20—1—25)	5,658				4,026			
	2	2	Typists (20—1—50), (20—1—35).	636				564			
	10	13	Servants—Attenders 2 (10); Munshi 1 (10); Daffadar 1 (10); Peons 9 (8)	1,344				1,152			
	4	...	For 10½ months clerks 1 (50—24—70), 1 (35—24—50), 1 (25—1—30), 1 (20—1—25)	...				1,865			
	2	...	Peons (8) for 10½ months.	...				168			
			Lump provision for the revision of the scale of pay of clerks in the Department	...				...
	...	...	Establishment of the Special Officer Clerk 1 (25) & peons 1 (10), 1 (9)	...				...
		1	Temporary Clerk for Agricultural Calendar work.	75				...			
			Travelling Allowance	7,000	10,143	6,700	9,000	7,000	9,645	6,478	9,858
Allowances—			Grain Compensation Allowance	415		250		306		267	
			House-rent and other allowances—	...		...		...		...
			Local Allowance (50)	120		120		120		150	
			Short-hand Allowance (10)	560		387		...		...
			War Allowance	...		248		...		...
			Local Allowance for high prices	550	8,095	550	7,700	500	7,426	551	6,895
Supplies and Services—			Maintenance of Electric Installation	...		...		...		...
			Cost of Indented European Stores including Freight	100	550	...	550	100	500	70	551
Contingencies—			Purchase and Repair of Furniture	500		...		500		535	
			Tour Charges	1,800		...		1,800		1,688	
			Service Postage and Telegram Charges	2,500		...		3,080		1,048	
			Miscellaneous	...	4,900	...	7,950	...	5,480	...	3,836
			For rounding	...	49,200	...	52,100	...	48,000	...	45,796
			TOTAL, DIRECTOR OF AGRICULTURE								

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DETAILED ACCOUNT No. 26Aa.—AGRICULTURE.—Agriculture—cont.

	Numbers		AGRICULTURAL DEPARTMENT —cont.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	As.	Rs.	As.	Rs.	As.	Rs.	As.
Salaries—	1	1	II. AGRICULTURAL EXPERIMENTS.								
			(1) College and Central Farm.								
			Principal and Superintendent								
			(507-50-1,000)	12,000		12,700		12,000		13,567	
	1	1	Local Allowance (100)	1,200				1,200			
	...	1	Assistant Principal (500)	6,00		4,300		4,110		3,985	
			Engineering Assistant* (200-121-400) (10 months)	3,250		...					
			Total Salaries		24,450		17,000		17,640		17,552
Establishment—	1	1	Executive Staff.								
			Engineering Assistant (150-10-250) for two months	540				1,920			
			Supervisor, 2nd grade (75, 75, 75-5-125)	210							
	1		Veterinary Assistant (85-3-107)					1,200			
	1		Collg. Mechanic (50-24-75)					750			
	1	1	Farm Mechanic (30-24-50)					510			
			Sanitary Inspector (20-1-25)	300				370			
			Clerks and Attendants		1,540		5,000		4,650	5,116	
	1	1	Head Clerk 1 (50-5-100)	900				900			
	2	2	Clerks (25-5-50)†	1,080				1,020			
	1	1	Library Clerk (25-5-50)†	420				420			
	1	1	Second Library Clerk (20-1-30)	500				310			
	1	1	Farm Clerk (20-1-30)	380				348			
	1	1	Clerk (20-1-25)	252				252			
		1	Accountant (40-3-50)	480							
		1	Clerk (25-1-30)	100							
	1	1	Typist (20-1-50)	224				312			
	1	1	Muchi (10)	121				120			
		1	Attender (12)	142							
	12	16	Differdai 1 (10), Watchmen 2 (10), Peons 1 (10), 2 (9), 3 (8), 6 (7) and Port Lascar 1 (8)	1,584				1,116			
		2	2	Temporary Clerks (30), (25)	600			480			
				Miscellaneous Establishment.		6,944		5,300		5,208	3,237
		1	1	Museum Curator (25-1-10)	180			480			
		1	1	Store keeper (20-1-30)	348			348			
		1	1	Hospital Compounder (12-1-20)†	180			168			
	1	1	Museum Attender (10-1-15)	120			180				
			Total, Establishment		9,592		11,200		11,064		11,572
Allowances—			Travelling Allowance	2,500		2,300		2,500		3,171	
			Grain Compensation Allowance	504		365		264		257	
			House rent and other Allowances								
			Local Allowance (50)	600		...		600		..	
			War Allowance	740		520					
Supplies and Services—			Local Allowances for high prices College		4,311		3,500		3,364		3,431
			Batta and Carriage of Students	1,200		300		800		958	
			Remuneration to Examiners	1,550		1,250		1,050		900	
			Books	1,000		600		1,000		508	
			Cost of European Stores including Freight							22	
			Other Laboratory Charges	16,000		17,600		13,000		15,911	
			Petty Construction and Repairs	1,500		400		1,500		695	
			Purchase, Repairs and Carriage of Tents	50		50		50		10	
			Purchase and Repair of Furniture	750		500		800		558	
			Service Postage and Telegram Charges	1,500		1,400		1,200		1,501	
			Office Expenses and Miscellaneous	450		600		550		677	
			Workshops	3,000		3,800		3,000		1,798	
			Central Farm and Botanical garden.		27,400		26,000		22,950		23,523
			A. Capital charges.								
			(1) Movable—								
			(a) Purchase of live-stock	2,500				2,500		2,261	
			(b) Purchase of dead-stock	2,100				2,100		1,276	
			(2) Immovable—								
			New works	1,600				2,600		884	
			B. Working expenses.								
			Repairs and upkeep of all kinds	10,700				10,400		10,561	
			Maintenance of cattle	10,000				10,000		12,019	
			Cultivation expenses.								
			Coolie labour	12,400				9,100		8,889	
			Miscellaneous	1,200				1,000		1,337	
		Seeds and plants	475				475		463		
		Manures and chemicals	1,525				1,520		1,780		
		Sundries	400				305		487		
		For rounding		42,900		40,800		40,000		39,809	
		Deduct—Probable Savings		52			18		800		
		Total, College and Central Farm		98,000		98,500		94,700		95,892	

* The post of Engineering Assistant at the Agricultural College will be converted into a gazetted appointment on Rs. 200-121-400 from 1st May 1919.

† Increment, biennial.

DETAILED ACCOUNT NO. 26Aa.—AGRICULTURE.—Agriculture—cont.

	Numbers.		AGRICULTURAL DEPARTMENT —cont. II. AGRICULTURAL EXPERIMENTS —cont. (2) Scientific and Research Branch.	Budget Estimate, 1919-1920.		Revised Estimate, 1918-1919.		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919.	1919-1920.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	1	1	Agricultural Chemist (500—50—1,000)	11,400		8,600		12,000		10,272	
	1	1	Economic Botanist (500—50—1,000).	10,800		9,530		10,200		10,081	
	1	1	Lecturing Botanist (350—35—700)	6,336(a)		6,600		5,940		6,104	
	1	1	Mycologist (500—50—1,000)	10,800		10,400		10,200		9,580	
	1	1	Entomologist (500—50—1,000)	9,000		3,300		8,400		3,300	
			Personal Allowance (150)	...		...		..		.
			Senior Assistants in Science.								
	1	1	Senior Assistant in Chemistry (200—12½—400)	3,450		5,200					
	..	2	Senior Assistants (200—12½—400)	4,800				3,300		1,887	
			Total, Salaries		56,586		43,630		50,040		41,174
Establishment—	17	22	Assistants and Sub-Assistants								
			Assistants (200), 2 (175), 3 (150), 3 (50—10—150), 13 (75—75—75—5—125)	29,380				23,100			
	10	10	Sub-Assistants 3 (35—2½—75), 1 (35—3—50), 6 (25—5½—35).	4,980				4,524			
	...	1	One Fieldman (25—5½—50)	360	34,620		24,800		27,984		
			Temporary Establishment								
			Clerks 2 (25) for 3 months under the Government Economic Botanist	150	150			...			24,749
			Miscellaneous Establishment								
	7	8	Artists 4 (50—4—74), 4 (35—2½—50).	4,692				3,978			
	1	..	Temporary Artist (35) for 4 months and 24 days					168			
	6	6	Plant Collectors 1 (20), 4 (15), 1 (12)	1,104				1,104			
	2	2	Setters 1 (20), 1 (15)	420				420			
	5	6	Laboratory Attendants 6 (15)	1,080	7,296		6,200		6,570		5,696
			Clerks and Servants								
	9	9	Clerks 4 (25—2—35), 4 (20—1—25), 1 (15—2—25)	2,772				2,308			
	23	23	Muchis 1 (10), Peons 5 (9), 17 (8)	2,292	5,064		5,570		5,100		5,886
			Total, Establishment		47,130		36,570		39,654		36,381
Allowances—			Travelling Allowance	14,400		14,000		13,540		15,509	
			Grain Compensation Allowance	866		660		708		672	
			House-rent and other Allowances								
			War Allowance	1,551		1,040		...		.
			Local allowances for high prices	...		600		...		...
			Remuneration Allowance (15) to Chemical Assistant for Meteorological Work	180		..		...		...
Supplies and Services—			Cost of European Stores including freight	6,850	16,997		16,300		14,248		16,181
			Other laboratory charges	6,750		4,200		9,950		5,061	
			Purchase of Books	100		4,400		8,800		6,559	
			Fittings, Furniture, etc., for collections	600		...		800		...	
			Cost of specimens purchased on tour	85		300		1,100		372	
						100		185		28	
			Contingencies		14,385		9,000		20,785		12,017
			Probable Savings		2,881		2,400		2,898		2,187
			For rounding		—1,260		...		15,072		...
					—19		...		47		...
			Total, Scientific and Research Branch		1,36,700		1,07,900		1,12,600		1,07,840
Contingencies—			(3) Paddy Breeding Station								
			A. Capital charges (1) movable—								
			(a) Purchase of live stock	...	250			...	250	...	146
			(b) Purchase of dead stock								
			(2) Immovable—								
			New Works	2,000				1,000		2,599	
			Cost of Land	17,200				...		...
			B. Working expenses.								
			Repairs and upkeep of all kinds	1,750				1,750		1,297	
			Maintenance of cattle	...				...		...
			Cultivation expenses.								
			Coolie labour	2,000				1,250		1,411	
			Miscellaneous	250				50		83	
			Hire of cattle	...				100		...	
			Seeds and plants	50				50		...	
			Manures and Chemicals	300				250		180	
			Sundries	...				...		...
			Total, Paddy breeding Station		23,800		4,200		4,700		5,666

(a) Draws Rs. 525 plus a personal allowance of Rs. 3.

DETAILED ACCOUNT NO. 26Aa—AGRICULTURE.—Agriculture—cont.

	Numbers.		AGRICULTURAL DEPARTMENT —cont.	Budget Estimate, 1919-1920.		Revised Estimate 1918-1919		Budget Estimate, 1918-1919.		Accounts, 1917-1918.	
	1918-1919	1919-1920		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
II AGRICULTURAL EXPERIMENTS —cont.											
Salaries— Establishment—	1	1	4 Sugarcane Breeding Station		15,000		18,000		19,000		18,000
	2	2	Sugarcane Expert (1,500)	3,900				3,900			
	2	2	Botanical Assistants (175) (150)								
	2	2	Chemical Assistant (75—75—75— 5—125)	2,700				1,800			
	1	1	Farm Manager (50—5—125)	1,260				1,200			
	1	1	Assistant Farm Manager (75—2—75)	600				564			
	3	3	Sub-Assistants (35—24—75) *	1,260				1,140			
	1	1	Artist (25—24—50)	340				372			
	2	2	Clerk (30—2—40), (20—1—30)	672				648			
	4	4	Plant Collectors and Laboratory Attendant 1 (20), 1 (15), 2 (12)	708				708			
	5	5	Peons (13)	600				600			
			Temporary Clerk 1 (25) for six months	150				150			
Allowances—			Travelling Allowance	2,500	12,240	1,500	10,900	3,000	11,082	1,495	8,681
			Grain Compensation Allowance	154		130		141		186	
			House-rent and other Allowances—								
			War allowance	372		290					
			Local allowance for high prices	..	3,026	180	2,100		3,144		1,681
Supplies and Services—			Fittings, Furniture, etc., for the Collections	100				100		..	
			Laboratory Charges	500				500		808	
			Cost of European Stores	500				500		217	
					1,100		850		1,100		1,025
			A. Capital Charges								
Contingencies—			(1) Movable—								
			(a) Purchase of Live stock	..				..		345	
			(b) Purchase of Dead Stock	500				500		347	
			(2) Immovable—								
			New Works					..		6,987	
			Cost of Land							..	
			B Working Expenses.								
			Repairs and upkeep of all kinds	1,850				1,800		1,678	
			Maintenance of Cattle	820				850		789	
			Cultivation Expenses—								
			Coolie Labour	3,000				2,800		3,129	
			Miscellaneous	950				950		773	
			Manures and Chemicals	1,300				1,400		1,003	
			Sundries	200				200		135	
			Contingencies		8,620		10,450		8,500		15,136
					240		..		240		471
					43,226				42,066		
			For rounding		+ 14				..		
			Deduct—Probable savings		840				2,066		
			Total		42,400		42,300		40,000		44,944
Establishment—	1	1	5. Potato Seed Farm.								
			Temporary Farm Superintendent (175—5—200)	2,160				2,100			
	1	1	Temporary Overseer (25)	300				300			
	1	1	Do. Clerk (45)	300				300			
Allowances—	...	1	Do. Store keeper (35)	300				..			
			Travelling Allowances	720	3,060	720	2,880		2,700		907
			House-rent and other Allowances—						720		271
			War Allowance	48		40					
Supplies and Services—			Local allowance for high prices	..		10					
			A. Capital Charges.		768		770				
			(1) Movable—								
			(a) Purchase of live stock (ponies)					1,000			
			(b) Purchase of dead stock (tools)	200				200			
			(2) Immovable—								
			New Works (Temporary buildings)	3,000				750			
			B. Working Expenses.								
			Repair and upkeep of all kinds	1,250				150			
			Maintenance of Cattle (ponies)	1,200				1,200			
			Coolie Labour	2,500				2,500			
			Cost of clearing and preparing land	..				1,000			
			Fencing	..				1,000			
			Seeds	3,000				1,500			
			Manure and Chemical	1,750				1,750			
			Sundries	800				800			
			Freight Charges	..				1,500			
			Lump provision	400				400			
					14,100		18,400		18,750		7,581
			For rounding		+ 72				170		
			Deduct—Probable savings		800						
			Total		17,500		17,000		17,000		8,751

* One of the incumbents continues on the old scale of pay (25—5—50) and will draw pay on 1st April 1918 at Rs. 25 per mensem.

